Growing Forward

2008 AgriStability and AgriInvest Program

Corporation/Co-operative and Special Individual Harmonized Form and Guide

BRITISH COLUMBIA
Government of Saskatchewan
Manitoba
Newfoundland Labrador
NOVA SCOTIA
New Brunswick / Nouveau Brunswick
Yukon Government
Canada

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Aussi offert en français sous le titre : *Programmes d'Agri-stabilité et d'Agri-investissement en 2008 : guide et formulaire harmonisés pour les sociétés, les coopératives et les particuliers de catégorie spéciale.*

What's New for Farm Income Programs?

Growing Forward – A Vision for Canadian Agriculture

Last year, federal, provincial, and territorial Ministers of agriculture agreed to ***Growing Forward*** - a bold market-driven vision for Canada's agriculture, agri-food and agri-based products industry in every region of the country. As part of ***Growing Forward***, a new suite of business risk management programs was made available. These programs replace the former Canadian Agricultural Income Stabilization (CAIS) program and are designed to be more responsive, predictable and bankable.

The suite includes:

- **AgriInvest** – a savings account for producers that provides flexible coverage for small income declines and support investments that help mitigate risks or improve market income. Benefits are calculated on the basis of Allowable Net Sales (ANS).

- **AgriStability** – a margin-based program that provides income support when a producer experiences larger income losses. Payments are based on a decline in your farm's current year margin compared to an average historical margin.

This guide explains how to complete the enclosed Harmonized *AgriStability* and *AgriInvest* form. You can choose to participate in AgriInvest only, AgriStability only, or both programs together, depending on the business risk management needs of your farm.

Important New Instructions

With the implementation of the new AgriInvest program, important changes have been made to the way producers report their income and expenses. To ensure your program benefits are calculated correctly, please carefully review the new instructions in Sections 4 and 5 of this guide. If you are reporting AgriStability accrual values for inputs, payables, or receivables related to custom feeding, also review the new instructions in Sections 10, 11 and 12 of this guide.

Accrual Adjusted Reference Margin (AARM)

In 2007, AgriStability reference margins were automatically calculated on a hybrid accrual basis for all years in which the necessary information was already available to the Administration. Starting in 2008, all AgriStability reference margins will be based on a hybrid accrual method of accounting, including years where the information is not already available to the Administration. If the Administration is missing any information necessary to calculate your reference margin on a hybrid accrual basis, you will be required to complete an AARM worksheet. For details see page 31, *Other AgriStability Program Information.*

The information contained in this guide is accurate at the time of printing, but may be subject to change. This guide is intended to assist participants in completing their 2008 application, and does not contain all program rules and requirements. For additional and updated information visit the program Web sites at **www.agr.gc.ca/agristability**, and **www.agr.gc.ca/agriinvest**, or call the toll-free line at **1-866-367-8506**.

Before You Start

This guide will help you complete the Harmonized AgriStability and AgriInvest Programs Statement A for Corporations, Co-operatives and Special Individuals found in the middle of this guide. These forms allow you to provide the information necessary to participate in the AgriStability and/or AgriInvest programs.

This guide contains important information and instructions on how to apply for the AgriStability and AgriInvest programs. Many instructions have changed from previous years. To ensure your application forms are filled out correctly, and your benefits are calculated accurately, it is important that you carefully review the information in this guide.

For additional and updated program information visit the program web sites at **www.agr.gc.ca/agristability**, or **www.agr.gc.ca/agriinvest** (or call the toll free line at **1-866-367-8506**).

This guide contains general information only and is not intended to be a substitute for legislation. ***Where a discrepancy exists between the information in this guide and the program authorities (the Growing Forward Agreement and related Program Guidelines) the program authorities will take precedence in all cases.***

Is this guide for you?

This form and guide are to be used in the provinces of British Columbia, Manitoba, Saskatchewan, Nova Scotia, New Brunswick, Newfoundland and Labrador, and the Yukon by:

- Corporations
- Co-operatives
- Communal organizations
- Limited liability partnerships that are applying as an entity
- Trusts
- Non-residents
- Status Indians who are exempt from the Income Tax Act
- Band farms
- Estates of deceased participants (rights and things only)

If your farming operation is in a province other than those listed above, do not use these forms.

- If you want to request copies of the forms and guides used in your province, contact your provincial administration at one of the numbers listed on this page.
- If you have questions about your participation in the AgriInvest program, contact the federal Administration at 1-866-367-8506. The federal Administration is delivering AgriInvest in all provinces (except Quebec).

For information on the AgriStability and AgriInvest programs contact:

Federal Administration Contact Information

Toll free telephone:

- English or French: 1-866-367-8506

Mailing address:

Program Administration
P.O. Box 3200
Winnipeg, Manitoba
R3C 5R7

Web sites:

- www.agr.gc.ca/agristability (English)
- www.agr.gc.ca/agristabilite (French)
- www.agr.gc.ca/agriinvest (English)
- www.agr.gc.ca/agriinvestissement (French)

The Web sites provide useful tools for participants, including an on-line calculator to help AgriStability participants estimate their program margins and potential payments.

Provincial Administration Contact Information

For Alberta, contact:

Agriculture Financial Services Corporation
5718-56th Avenue
Lacombe AB T4L 1B1
Telephone: 1-877-744-7900
Fax: 403-782-8348
Web site: www.afsc.ca
Email: AgriStability@AFSC.ca

For Prince Edward Island, contact:

P.E.I. Agricultural Insurance Corporation
P.O. Box 2000
Charlottetown PE C1A 7N8
Telephone: 902-368-4842
Fax: 902-368-4857

For Ontario, contact:

Agricorp
1 Stone Road, 4th Floor
Guelph ON N1G 4Y2
Telephone: 1-877-838-5144
Fax: 519-826-4334
Email: contact@agricorp.com
Web site: www.agricorp.com

For Quebec, contact:

La Financière agricole du Québec
Telephone: 1-800-749-3646
Web site: www.fadq.qc.ca

Where to mail your forms

Winnipeg Tax Centre
66 Stapon Road
Winnipeg, MB R3C 3M2

Note: If you have correspondence that needs to be considered in the processing of your application, do not attach it to your Statement A. See "How to submit additional information for AgriStability and AgriInvest" below.

Status Indians

If you are a Status Indian farming on-reserve in Canada and do not file an income tax return, send your completed application form directly to the Administration at the address listed on page 2. Do not send it to the Winnipeg Tax Centre.

How to submit additional information for AgriStability and AgriInvest

Participants in British Columbia, Saskatchewan, Manitoba, New Brunswick, Nova Scotia, Newfoundland and Labrador, or the Yukon:

If you are sending additional information to be used in the processing of your AgriStability and/or AgriInvest application, do not submit this information with your Statement A to the Winnipeg Tax Centre. Instead, you must complete the *AgriStability and AgriInvest Additional Information and Adjustment Request Form*. Attach your correspondence to this form and send it directly to the federal Administration at the address provided on page 2.

You will find the AgriStability and AgriInvest Additional Information and Adjustment Request Form in the middle of this guide, along with the Statement A. If the information is needed to accurately process your application, it should be sent to the Administration at the same time that you send your Statement A to the Winnipeg Tax Centre. Additional copies of this form can be obtained by calling toll–free **1-866-367-8506**, or by visiting the program Web sites at **www.agr.gc.ca/agristability**, and **www.agr.gc.ca/agriinvest**.

AgriStability and AgriInvest Deadline

For program purposes, the non-penalty deadline to submit your 2008 AgriStability and/or AgriInvest application is September 30, 2009. For more information on deadlines, see "Important Information for AgriStability and AgriInvest" on page 7.

How to get more information about AgriStability and AgriInvest

If you have questions about your participation in AgriStability:

- contact the federal administration at the address listed on page 2 if you farm in British Columbia, Saskatchewan, Manitoba, New Brunswick, Nova Scotia, Newfoundland and Labrador, or the Yukon.

If you have questions about your participation in the AgriInvest program:

- contact the federal administration at the address listed on page 2. AgriInvest is delivered by the federal administration in all provinces except Quebec.

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Chapter 1: Introduction to the AgriStability and AgriInvest programs

This guide contains important new information and instructions on how to apply for the AgriStability and AgriInvest programs. Many instructions have changed from previous years. To ensure your application forms are filled out correctly and your benefits are calculated accurately, it is important that you carefully review the information in this guide.

Who Is Eligible?

AgriStability

Generally, you are eligible to participate in AgriStability if you meet all of the following criteria for the 2008 program year:

- You file a 2008 Canadian Income Tax return reporting eligible farming business income (or loss). If you are a Status Indian farming on a reserve in Canada and do not file an income tax return, please refer to the information on 'Status Indians' found on this page;
- You have completed a minimum of six consecutive months of farming activity;
- You have completed a production cycle; and
- You met all program requirements by the established deadlines.

Note: The requirements to complete six consecutive months of farming activity and completing a production cycle may be waived by the Administration if they could not be completed for reasons beyond your control.

AgriInvest

Generally, you are eligible to participate in AgriInvest if you meet all of the following criteria for the 2008 program year:

- You file a 2008 Canadian income tax return reporting eligible farming business income (or loss). If you are a Status Indian farming on a reserve in Canada and do not file an income tax return, please refer to the information on 'Status Indians' found on this page; and
- You met all program requirements by the established deadlines.

For more details on eligibility, see the program handbooks or visit the program Web sites. Please see page 2 for the program Web site address.

Other eligibility information

Crop Share: Tenants in a crop share are eligible to apply for AgriStability and AgriInvest. Landlords are eligible if the arrangement constitutes a joint venture. For program purposes, a crop share arrangement qualifies as a joint venture if the landlord's share of the allowable expenses (as reported to CRA) reasonably approximates their share in the allowable related income. See page 13 for more information on landlords and tenants.

Not all commodities that meet the definition of a farm product for income tax purposes are allowable for AgriStability or AgriInvest purposes. Income derived from wood sales, trees sold for reforestation, aquaculture, peat moss and income generated by wild game reserves are not allowable for AgriStability or AgriInvest program purposes. Hunt farms, which are distinguished from wild game reserves, are eligible. For more information on hunt farms, see "Section 4: Income" on page 11.

If you have one farming operation (a single farm or a partnership): complete the Statement A. The Statement A is located in the middle of this guide.

Member of a Partnership: Each partner in a partnership must complete and submit separate AgriStability and AgriInvest program forms, reporting 100% of the partnership's income and expense information.

Multiple Operations: If you are involved in multiple farming operations, complete a Statement A for one operation and a separate Statement B for each additional operation. Assign an operation number to each additional operation.

If you require a Statement B but did not receive one in your package, call the Administration toll-free at **1-866-367-8506**.

Status Indians: You are eligible to participate if you carry on the business of farming on a reserve in Canada, and are exempt from filing income tax returns. In order to participate, you must submit the information you would otherwise have reported for tax purposes for the program year and, for AgriStability purposes, the reference years.

Status Indians are deemed to have a December 31 fiscal year-end, and are required to provide a Social Insurance Number (SIN) or business number.

For more information on how to submit an application as a Status Indian, refer to the information on page 3 or contact the Administration.

AgriStability and AgriInvest Deadlines

September 30, 2009 – The initial (non-penalty) deadline to submit your Harmonized AgriStability and AgriInvest application. See "Important Information for AgriInvest and AgriStability" below for more information.

December 31, 2009 – The final deadline (with penalty) to submit your Harmonized AgriStability and AgriInvest application. See "Important Information for AgriInvest and AgriStability" below for more information.

Important Information for AgriInvest and AgriStability

To participate in AgriInvest, you must submit sections 1–6 of the Harmonized form in the middle of this Guide to the Winnipeg Tax Centre by September 30, 2009 (except Status Indians who submit their forms directly to the Administration). Late filed AgriInvest applications will be accepted until December 31, 2009. However, your maximum matchable deposit will be reduced by 5% for each month (or part of a month) your application is received after the initial deadline of September 30, 2009. For AgriInvest purposes, applications will not be accepted after December 31, 2009.

To participate in AgriStability, you must submit sections 1–12 of the Harmonized form in the middle of this Guide to the Winnipeg Tax Centre by September 30, 2009 (except Status Indians who submit their forms directly to the Administration). Late filed AgriStability applications will be accepted until December 31, 2009. However, your AgriStability benefits will be reduced by $500 for each month (or part of a month) your application is received after the initial deadline of September 30, 2009. If the late-filing penalty is more than the payment amount, your payment will be reduced to zero. The rest of the reduction will not be applied to any other program year. For AgriStability purposes, applications will not be accepted after December 31, 2009.

If you received an AgriStability Interim Payment or a Targeted Advance Payment for the 2008 program year, you must submit a 2008 AgriStability application (sections 1 - 12 of the Harmonized form in the middle of this Guide) to the Winnipeg Tax Centre by December 31, 2009 (except Status Indians who submit their forms directly to the Administration). Otherwise **you will have to pay back the Interim Payment or Targeted Advance Payment**.

Note: If a deadline falls on a Saturday, Sunday, or statutory holiday, you have until the next business day to submit the information required to meet that deadline.

Chapter 2: Your AgriStability and AgriInvest Programs

Updated information on program eligibility, deadlines and policies may be found on the AgriStability and AgriInvest program Web sites or in the AgriStability and AgriInvest program handbooks.

Participating in the AgriStability and AgriInvest Programs

As a program participant, you are responsible for knowing program deadlines and understanding program policies. Information on deadlines and policies can be found on the program Web sites or in the program handbooks.

You can choose to participate in AgriInvest only, AgriStability only, or both programs together, depending on the business risk management needs of your farm.

AgriInvest

To participate in AgriInvest, complete sections 1–6 of the application form found in the middle of this guide by the deadline. For information on program deadlines, see "Important Information for AgriInvest and AgriStability" on this page. Be sure to indicate your intent to apply for AgriInvest using the appropriate box on page 1 of the form.

AgriInvest Benefit Calculations

The AgriInvest program is a voluntary program that provides coverage for small income declines and supports investments that help mitigate risk or improve market income. You can deposit money annually into an AgriInvest account and receive matching government contributions. You can withdraw funds when you need them. AgriInvest deposits are based on your Allowable Net Sales (ANS). ANS is your total qualifying Commodity Sales and Program Payments minus your total qualifying Commodity Purchases and Repayment of Program Benefits.

Once the Administration has calculated your ANS using the information on your Statement A, you will receive a notice outlining your deposit and withdrawal options.

AgriStability

To participate in AgriStability, you must complete and submit all sections (1–12) of the application form found in the middle of this guide by the deadline. For information on program

deadlines, see page 7. To be eligible, you must have already signed up for the program and paid your fee (using your annual Enrolment Notice), by the deadline indicated on your Enrolment Notice. Be sure to indicate your intent to apply for AgriStability using the appropriate box on page 1 of the Statement A.

AgriStability Benefit Calculations

AgriStability benefits are based on margins. A margin is the difference between your allowable income and your allowable expenses. Generally, an AgriStability payment is triggered when your margin in the program year declines more than 15% compared to your average margin over the reference years. For more information on margins, and how AgriStability payments are calculated, see the *AgriStability Program Handbook*.

Statements

After processing your forms, the Administration will send you a Calculation of Program Benefits (COB). If you had a margin decline, you may be eligible to receive government benefits, which will be paid to you directly.

AgriStability Program Fee

AgriStability participants must pay an annual fee to participate in the program. The amount of the fee is $4.50 for every $1000.00 of contribution reference margin protected (based on coverage of 85% of your margin). There is a minimum fee of $45.00.

For more information on program fees and participation rules, refer to your Enrolment Notice or see the *AgriStability Program Handbook*.

Administrative Cost Share (ACS)

There is an annual charge of $55 per AgriStability participant for administration costs payable to the Administration. Contact the Administration for details on how to pay your AgriStability ACS.

Requesting an Adjustment

For important information on requesting an adjustment or submitting additional information, see 'How to submit additional information for AgriStability and AgriInvest" on page 3.

For security reasons, a change of mailing address must be received either a) in writing and signed by the participant; or b) over the phone, once the caller's identity as a participant has been verified.

If the adjustment you submit affects your taxable income, the Administration may require that the adjustment be accepted by the Canada Revenue Agency (CRA) before it is accepted for AgriStability and AgriInvest program purposes (excluding Status Indians).

For more information on AgriStability and AgriInvest program adjustments, please see the program handbooks, available from the Administration or from the program Web sites.

Personal Information

Please refer to the "Confidential Information and Participant Consent" on page 6 of the Statement A for complete information on the consent on information sharing.

The *Privacy Act* provides individuals with the right to access their personal information held by the Government of Canada and if necessary, to make any corrections to their information. Requests for access or corrections are to be made in writing and sent to the Access to Information and Privacy Coordinator at:

Agriculture and Agri-Food Canada
930 Carling Avenue, Room 282
Ottawa, Ontario
K1A 0C5
Tel: (613) 759-6766
Fax: (613) 759-6547

General inquiries regarding privacy of personal information may be made to the Office of the Privacy Commissioner (OPC) at:

Office of the Privacy Commissioner
General Inquiries

For all general inquiries, please contact:

Toll-free: 1-800-282-1376
Phone: (613) 995-8210
Fax: (613) 947-6850
TTY: (613) 992-9190
www.privcom.gc.ca

OPC hours of service are from 9 a.m. to 5 p.m.

If you believe you have a complaint under the Privacy Act, please submit it to the OPC in writing at the following address:

Office of the Privacy Commissioner

112 Kent Street
Place de Ville
Tower B, 3rd Floor
Ottawa, Ontario
K1A 1H3

Please include your full contact details in your letter, including your name, address and the telephone number where you can be reached, and provide as much detail as possible about your complaint.

Note: The Office of the Privacy Commissioner does not process complaints via e-mail. Please submit your complaint by mail.

Chapter 3 - Completing Your Forms

Section1: Participant Information

Name and Address of Program Participant

Enter your name and address. In accordance with Treasury Board Policy, program benefits must be mailed directly to the participant, and not to a form preparer or other representative.

Name and Address of Contact Person

Complete this area if someone else (such as your spouse, common-law partner, or accountant) has your consent to provide or ask for more information concerning the AgriStability and AgriInvest programs on your behalf. The Administration will communicate with your contact person as the first point of contact. Written correspondence will be sent to both you and your contact person.

Enter complete contact person information, including first and last name of your contact person, their business name (if applicable) and their daytime phone number.

You must provide complete contact person details each time you submit a form. To ensure the Administration has the most current contact person information, any contact person information you previously provided will be replaced with new information you include on this form. Contact person details will not be carried forward from a previous year. If you leave this area blank, we will contact you directly if we require additional information.

By providing a contact person's name, you are authorizing both the AgriInvest and AgriStability programs to receive information from, and to disclose information to, the contact person, and to make changes to your applications as directed by the contact person.

Indicate if you want a copy of your Calculation of Program Benefits (COB) automatically mailed to your contact person.

Section 2: Participant Profile

Indicate whether you are applying for AgriStability only, AgriStability and AgriInvest, or AgriInvest only.

Enter the Participant Identification Number (PIN), which can be found on your Enrolment Notice (EN). If you participated previously in CAIS, this number will be the same as your CAIS PIN.

Enter your Social Insurance Number (SIN) in the space provided (if filing as an individual).

Enter your business number (BN) for the corporate income tax account in the space provided.

Enter your business number if you are a limited liability partnership who is applying as an entity.

Trusts should enter the account number assigned by the Canada Revenue Agency (CRA).

Enter the Trust number if filing as a communal organization.

Indicate the type of farming arrangement(s) for this farming operation:

Corporation - The farming business is an incorporated entity, is beneficially owned by its shareholders, and reports its farming income on a corporate tax return.

Co-operative - The farming business is an incorporated entity, is beneficially owned by its members, and reports its farming income on a corporate tax return.

Communal organization - The farming business is carried on as a communal organization which reports farming income on a Trust tax return.

Member of a partnership - All or part of the farming business is carried on with other partners and;

- the income and expenses are recorded under the partnership's name;
- each member reports their allocation of the partnership's net income/loss to the Canada Revenue Agency (CRA).

Limited Liability Partnership - For program purposes, a limited liability partnership may apply as an entity. A list of the partners in the partnership with PINs will have to be provided on page 4 of Statement A.

Trust - The farming business is carried on by a trust holding property and reporting farming income on a trust tax return. In this case the trust, rather than the individual beneficiaries, must participate in AgriStability and/or AgriInvest.

Status Indian - If you are a Status Indian who carries on the business of farming on a reserve, check this box. You must provide your Band number.

Band farm - If the farming business is operating as a Status Indian Band farm, check this box. You must provide your Band number.

Province/territory of main farmstead

Enter the province/territory where all or the majority of the gross farming income was earned over the previous 5 years. For more information on determining the province of main farmstead and multi jurisdiction farms, please see the program handbooks.

If the participant is deceased, enter the date of death. If farming business income or loss was reported on the deceased participant's T1 tax return, prepare the program forms:

- in the name of the individual, noting "Estate" in the name and address area;
- using income/expenses reported on the individual's final 2008 T1 tax return(s).

Attach a copy of the individual's death certificate and the probated will (or letters of Administration) to the *AgriStability and AgriInvest Additional Information and Adjustment Request Form* and send it to the Administration at the same time you submit your Statement A. This form can be found in the middle of this guide along with the Statement A.

If the farming business was continued by the surviving spouse (or a spousal trust), prepare an additional program form:

- in the name of the surviving spouse or spousal trust;
- using the income/expenses from the spouse's 2008 T1 tax return.

Production Cycle

Indicate whether you have completed a production cycle on at least one of the commodities you produce. If "No", you must have been prevented from completing a production cycle due to disaster circumstances in order to be eligible for AgriStability.

You do not need to complete a production cycle to be eligible for AgriInvest.

Federal public office holder or employee of Agriculture and Agri-Food Canada (AAFC)

If the participant or any party involved in the preparation of this application is a current or former federal public office holder or employee of AAFC, you must answer "yes" to this question. If the participant is a corporation, co-operative/ commune, or a partner in a partnership, indicate "Yes" if one or more shareholders, members, or partners are a current or former federal public office holders or employees of AAFC.

Location of main farmstead

A comprehensive list of provincial jurisdictions (Rural Municipalities, Counties, Districts, etc.) can be found in the Regional Code List starting on page 65 of this guide.

Note: Producers in Newfoundland and Labrador are not required to complete this section.

Combining under the AgriStability Program

For AgriStability purposes, it may be necessary to combine operations that report separately for tax purposes under the whole farm approach. This approach ensures only actual income declines, and not financial accounting procedures, trigger a payment. Generally, you should answer yes to this question if you are applying for an operation that:

- is not legally, financially, or operationally independent from another one; or
- has engaged in significant transactions not at fair market value.

Individuals or members in a partnership do NOT need to be combined. Further details on combining applications are available in the *AgriStability Program Handbook*.

Note: Operations that need to be combined cannot be processed until the necessary information from all operations is received.

Section 3: Identification

From this part of the Statement A and on, provide information only about your main farming operation. If you have more than one operation, complete a Statement B for each additional operation. Identify each operation with successive operation numbers in the box at the top right-hand corner of each page.

Note: If you previously participated in CAIS or AgriStability, be sure to number each operation in the same order that was used when you submitted this information in prior years.

Fiscal Period

Enter the operation's fiscal period. Record the year, month and day of the beginning and end of the farming operation's taxation year. The 2008 fiscal period must end in 2008.

Partnerships: The fiscal period of a partnership must fall into the fiscal period of each partner.

Method of Accounting

If you file on the cash basis to the CRA, you must also file to the AgriStability and AgriInvest programs on the cash basis. Transfer the income and expenses from your Statement of Farming Activities onto the application as per the instructions in the guide.

If you file on the accrual basis to the CRA, you must also file to the AgriStability and AgriInvest programs on the accrual basis. Transfer the income and expenses from your Statement of Farming Activities onto the application as per the instructions in the guide. You must also record the change between opening and closing inventory for each individual income and expense item.

Indicate if you were involved in any of the following for this particular operation:

- A member of a feeder association
- Crop share (landlord)
- Crop share (tenant)

Chapter 4: Reporting Your Income and Expenses

This section of the form is used to calculate your allowable net sales (ANS) for the AgriInvest program. ANS is qualifying commodity sales and program payments, less qualifying purchases. For more information on ANS and the calculation of benefits under AgriInvest, visit the program Web site or see the program handbook.

This section of the form is also used to calculate the cash portion of your program year margin for the AgriStability program, before applying the accrual adjustments from sections 7-12 of the form. For more information on AgriStability margin calculations, visit the program Web site or see the program handbook.

If you use the accrual method of accounting, all changes in opening and closing commodity inventories must be allocated to the applicable commodity line code. Commodity sales are reduced by the amount of the opening inventory and increased by the amount of the closing inventory. If this year is your first year of farming, your opening inventory will be zero, so you will only add the closing inventory amount to your commodity sales.

With the implementation of the AgriInvest program, many changes have been made to the instructions in this guide, which impact how you report your income and expenses. To ensure your benefits for AgriInvest and/or AgriStability are calculated correctly, please read the following instructions carefully.

Record all of the income/expense items from your 2008 Statement of Farming Activities on Statement A or B along with their designated line codes. Line codes not printed on the form are either included in the guide instructions or listed in the Commodity List and the Program Payment List at the back of the guide.

Please round all figures to the nearest dollar.

Section 4: Income

To be eligible for coverage under AgriStability and AgriInvest, farming income must result from the production and sale of an eligible commodity that is an agricultural product, either plant or animal, that is produced in a farming business. Some commodities that are considered agricultural commodities for tax purposes are not eligible for coverage under the AgriStability and AgriInvest programs. These include but are not limited to:

- aquaculture
- trees sold for use in reforestation
- wood sales
- peat moss
- income or expenses generated from wild game reserves

Note: Hunt farms, which are distinguished from wild game reserves, are eligible. Sales and purchases of livestock in the operation of a hunt farm (where permitted by law) are allowable, excluding amounts related to any ancillary services. If you operate a hunt farm, contact the Administration for information on how to apply.

If you produce both eligible and ineligible commodities on your farm:

- Record the income from ineligible commodities on line 9600; and
- Record income from eligible commodities by reporting the appropriate commodity codes (found at the back of this guide) on the Commodity Sales and Program Payments section of this form. Record eligible commodity sales based on the point of sale criteria below.

If you have questions about whether the commodity you produce is eligible for AgriStability and AgriInvest, contact the Administration.

Point of Sale Guidelines

Because AgriInvest benefits are based on allowable net sales (ANS), it is necessary to determine the point at which the sale occurs. For AgriInvest purposes, the point of sale is determined by the following criteria:

- It is separate and identifiable from other producers' commodities;
- You produce it on your farm;
- You bear full risk for it; and
- You have a separate billing or accounting transaction that clearly shows the commodity sales value and any deductions from that value.

The point of sale occurs when your commodity is no longer identifiable as your own, and you are no longer at risk for the value of the commodity.

If your commodity sales meet these point of sale criteria, record the code, name, and gross sale amount of each commodity on the form.

Example:
You have seed potato sales of $50,000.
You record:
147 potatoes $50,000

If you received a cheque for a commodity sale that is net of expenses that are recognized in the calculation of farming income (or loss), report the sale to include the full value of the commodity.

Example:
Your receipt from the processor shows gross apple sales of $10,000, and pack and sell costs of $1,500, leaving you a net cheque of $8,500. You would report $10,000 as your gross apple sales and $1,500 as an expense under line code 9836, Commissions and levies.

If your commodity sales include amounts (recognized in calculating farming income or loss) that were incurred after the point of sale, you must adjust your sales to reflect the value of the commodity at the point of sale. Report any amounts incurred after the point of sale on line 575, Point of Sale Adjustments. This will ensure that your allowable net sales (ANS) are calculated correctly.

Example:
Your cash ticket from the elevator shows gross wheat sales of $7,000, freight charges of $1,500, and elevation charges of $300. Report the gross wheat sales of $7,000 as income. Report the freight charges of $1,500 and elevation charges of $300 as a point of sale adjustment on line 575 under Commodity Purchases and Repayment of Program Benefits (not under Allowable Expenses) because these expenses were incurred after you delivered your grain to the elevator (ie. after the point of sale).

While point of sale adjustments are not a commodity purchase, recording them in the Commodity Purchases and Repayment of Program Benefits section will ensure your allowable net sales (ANS) are calculated correctly for AgriInvest purposes.

Payment in Kind

If you give a commodity to another person as a payment-in-kind, record the value as a sale using the line code for the commodity. If the payment was made to settle a business expense, also record the value as an offsetting expense.

Example:
You owed your landlord $1,000 for rent. Instead of cash, you pay him by giving him $1,000 worth of seed. Report the fair market value of the seed crops ($1,000) that you gave the landlord as a commodity sale. (We consider that you received rent in exchange for the seed.) Report the $1,000 on line 9811 as a rental expense.

Crop Share

Tenants in a crop share are eligible to apply for AgriStability and AgriInvest.

Landlords are eligible to apply for AgriStability and AgriInvest if the crop share arrangement constitutes a joint venture. For program purposes, a crop share arrangement qualifies as a joint venture if the landlord's share of the allowable expenses (as reported to CRA) reasonably approximates their share in the allowable related income.

Generally for AgriInvest and AgriStability eligible tenants and landlords must report only their respective shares of the allowable income and expenses.

Example 1:
You are a tenant in a crop share and take 60% of the income. You should report 60% of the gross sales amounts under Commodity Sales and Program Payments.

Example 2:
You are a landlord where your crop share arrangement constitutes a joint venture and you take 40% of the income and pay 40% of the allowable expenses. You should report 40% of the gross sales amounts under Commodity Sales and Program Payments. Report your 40% share of expenses under Allowable Expenses.

However, if you are a tenant and for tax purposes your gross sales must include your landlord's share of the crop, you must record your landlord's share as a commodity purchase using the code for the commodity, under Commodity Purchases and Repayment of Program Benefits. This will ensure your program benefits are calculated correctly.

Example:
You are a tenant in a crop share and sell the crop and then pay the landlord 40% of the income from the sale. You should report 100% of the gross sales amount under Commodity Sales and Program Payments and 40% of that amount under Commodity Purchases and Repayment of Program Benefits.

If you have income from crop share in addition to your sole proprietorship or entity, combine the totals from both onto one Statement.

Partners in a Crop Share

If you are in a crop share and you have income from a crop share that is separate from the partnership, complete a Statement A for one of the operations and a Statement B for the other. Otherwise, we will apply the partnership allocation to the crop share income.

Commodity Futures

Income transactions involving commodity futures may be recorded as a commodity sale for AgriStability and AgriInvest purposes if:

- you reported the futures transaction as farming income (loss) for income tax purposes;
- the transaction involves a primary agricultural product that you produced on your farm;
- the transaction is considered a hedging strategy, not speculation.

If your futures transactions meet the above criteria, then report them as follows:

- For futures transactions reported as a gross amount, record the income as a commodity sale using the line code for the commodity, and record related purchases as a commodity purchase using the line code for the commodity.
- For futures transactions reported as a net amount, record the net gain as a commodity sale using the line code for the commodity. Record the net loss as a commodity purchase using the line code for the commodity.

Record income from futures transactions involving commodities which you did not produce or were not considered a hedging strategy as other farming income, line 9600. Record losses from futures transactions involving commodities which you did not produce or were not considered a hedging strategy as a non-allowable expense, line 9896.

Cash Advances

Cash advances, as administered under the Agricultural Marketing Programs Act, are treated as a loan and therefore should not be reported as income for both income tax and AgriStability and AgriInvest purposes. However, for the fiscal period in which the sale occurs, include the full amount from the sale of your crops in your income.

Tree Production

Allowable items: Allowable tree production (excluding the non-allowable items listed below) must be generated through farming activity to be allowable under AgriStability and AgriInvest.

Farming activity includes the planting, nurturing and harvesting of trees, with significant attention paid to managing the growth, health, and quality of the trees. This activity can involve the regular seeding and harvesting of trees, shrubs, herbaceous perennials, or annuals, including ornamental, fruit, and Christmas trees.

These operations incur normal input and harvesting costs and the crop is considered an agricultural commodity. The income and expenses associated with these commodities is allowable, and they should be included as inventory on your AgriStability application.

Non-allowable items: Income, expenses, and inventories related to the production and/or harvesting of trees for use as the following are non-allowable under AgriStability and AgriInvest:

- firewood
- construction material
- poles or posts
- fibre, pulp and paper
- trees and seedlings destined for use in reforestation

Income from the above must be reported on line 9600 (Other Income) and will not be included in AgriStability or AgriInvest calculations, regardless of the activities used to produce them.

Woodlots

If you operated or regularly harvested a woodlot, include the sale of trees, lumber, logs, poles, or firewood in your income. This income is non-allowable income for AgriStability and AgriInvest program purposes, but it must be reported as a commodity sale, using commodity code 259.

Livestock Producers

Include any insurance payments received for losses of livestock as part of the sale amount using the applicable livestock code.

If you received a Bovine Spongiform Encephalopathy (BSE) Recovery Program payment, report the amount you received under program payment code 468.

Income Generated From the Use of Commodities

Include income generated from the use of commodities with commodity sales. For example, record income from pollination services with bee sales, stud fees with horse sales, etc. If you have used these services, record any amounts paid as a purchase of the corresponding commodity.

Custom Feedlot Operators

Custom feedlot operators feeding cattle, calves, swine, sheep and lambs are eligible for AgriInvest based on the value of qualifying grain they produce and feed to custom-fed livestock.

If your custom feeding invoices are **itemized**:

- Record qualifying feed and protein supplements as a prepared feed sale under Commodity Sales and Program Payments using code 243;
- Record other charges itemized under Commodity Sales and Program Payments using line code 576.

If your custom feeding invoices are **not itemized**:

- Record the total amount invoiced as a prepared feed sale under Commodity Sales and Program Payments using code 246. Seventy percent (70%) of this amount will be included in the calculation of your ANS, as a qualifying commodity sale.

PMU Contract Cancellation Income

Income received from the buy-out of PMU contracts will be allowable to the extent it is paid in lieu of the commodity income otherwise receivable under the contract. Penalty fees and other compensation that may be paid in addition to the amount in lieu of commodity income are non-allowable.

Report amounts received for your Collection Agreement, Herd and Health payments, West Nile Reimbursement and Equine Placement Fund in allowable income code 322. Report amounts received for the Rancher payment, Business Planning Subsidy and capital costs in the other income code 9600.

Prescribed Drought Region (PDR)

Report the income you received from the sale of breeding animals as a commodity sale using the line code for the commodity. Report the amount you deferred as a commodity purchase using the appropriate line code from the list below.

When reporting the income that you deferred in a previous year, report the amount as a commodity sale using the appropriate line code from the list below.

PDR Deferred/CFIA Livestock Codes	
Deferred bovine cattle	150
Deferred bison	151
Deferred goat	152
Deferred sheep	153
Deferred deer	154
Deferred elk	155
Deferred horse for PMU sales	156
Deferred other breeding animals	157

Canadian Food Inspection Agency (CFIA) - Destroying livestock

Report the full amount you received under the *Health of Animals Act* for destroying animals as a commodity sale using program payment code 469, 479, 587 or 588 – CFIA payments. Look further on this page for an explanation on how to report your CFIA payment using the CFIA codes. Report the amount of this payment you chose to deduct under commodity purchases using one of the codes from the "PDR Deferred/ CFIA Livestock Codes" chart above.

When reporting the amount you deducted in the previous year as income, report the amount as a commodity sale using the appropriate code from the "PDR Deferred/CFIA Livestock Codes" chart above.

Insurance Proceeds for Allowable Items

Insurance proceeds for allowable items such as fertilizers, chemicals, fuel, etc., should be recorded using line code 406.

Program Payments

Treatment of program payment income is determined by the type of loss you were compensated for.

For AgriInvest, your ANS will only include program payment income you received directly for the loss of a qualifying commodity (eg. production insurance). For AgriStability, your program year margin will only include payments which have compensated you for the same type of loss covered under AgriStability.

Using Program Payment List A, found on page 36 and Program Payment List B, found on page 37 of this guide, record the name, program payment code, and the amount of each program payment found in the Program Payment Code Lists under "Commodity Sales and Program Payments".

If the program payments on your Statement of Farming Activities have been reported net of expenses that are recognized in the calculation of farming income (loss), report the full amount of the payment.

Example:

You were entitled to a payment of $6,000 as proceeds from a hail insurance program for your wheat crop. The program deducted $2,000 in premiums, so the net cheque was for $4,000. You would report $6,000 as a Crop/hail insurance program payment for grains, oilseeds, and special crops, as code 401. You would claim $2,000 for the allowable expense on line 9665, Insurance premiums (crop or production).

If you received any payments from programs that are not listed on Program Payment List A or B, see "Line 9540 - Other program payments" to record these amounts.

Canadian Food Inspection Agency (CFIA)

Only the portion of CFIA payments that compensate producers for the loss of an allowable qualifying commodity will be included in the ANS calculation for AgriInvest.

Report amounts of CFIA payments that compensated you for the loss of an allowable commodity under code 469 – CFIA Payments – Allowable Commodities.

If you received a CFIA payment to compensate for the loss of a supply managed commodity, report this amount under code 479 – CFIA Payment for supply managed commodities.

If you received a CFIA payment to compensate for the loss of a commodity that is non allowable for AgriStability or AgriInvest, report this amount using code 587 – CFIA payments – Non Allowable Commodities. For example, you would use this code if you received a CFIA payment to compensate you for the loss of trees destined for use in reforestation.

If you received a CFIA payment that compensates you for costs not directly related to a commodity loss, report these amounts using code 588 – CFIA payments – Other Amounts.

AgriStability and AgriInvest Program Payments

For income tax purposes, the government contributions from AgriInvest payments and payments from the AgriInvest Kickstart program are considered investment income and should not be reported on this form.

Payments from AgriStability are considered farming income. Record the amount you received for AgriStability as Business Risk Management (BRM) and Disaster Assistance Payments, line 9544.

Inventory Adjustments

Do not include current year inventory adjustments (mandatory or optional) as income. Record them on lines 9941 and 9942 on page 4 of the Statement A.

Other Farming Income

Crop/production insurance payments should be recorded using the line codes found on the Program Payment List A found on page 36. Do not record crop/production insurance payments under line code 9540 or 9544.

Line 9540 - Other program payments

Record any payments from programs that are not listed on Program Payment List A or B found at the back of this guide, or are not listed under line 9544 (below).

If you received an overpayment from any programs on line 9540, claim the amounts you repaid on line 9896, "Other (specify)." See page 21 for details.

Line 9544 - Business Risk Management and Disaster Assistance Payments

Record payments you received from the following federal or provincial risk management and disaster assistance programs:

- The Canadian Agricultural Income Stabilization (CAIS) program and the AgriStability program, including interim or targeted advance payments.
- Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Quebec, Newfoundland and Labrador, New Brunswick, and Prince Edward Island.
- Whole Farm Insurance Pilot (WFIP) Program in British Columbia.
- Farm Income Disaster Program (FIDP) in Alberta.
- Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP).

If you received an overpayment from the programs listed above, report any amount you repaid on line 9896.

Line 9574 - Resales and rebates, GST/HST for allowable expenses

Record the total resales and rebates of allowable expenses (including GST/HST rebates) unless you already reduced your expenses by these amounts.

Line 9575 - Resales and rebates, GST/HST for non-allowable expenses, recapture of capital cost allowance (CCA)

Record the total rebates of non-allowable expenses (including GST/HST rebates) unless you already reduced your expenses by these amounts.

Line 9601 - Agricultural contract work

Record the total of incidental farming income from such things as custom or contract work, harvesting, combining, crop dusting or spraying, seeding, drying, packing, cleaning, and treating seeds.

Do not include income received from farm machinery rental on this line. See line 9614, Machine rental.

If you are a custom feeder, do not report your income on this line. See page 14 for instructions on reporting your custom feeding income.

For further information on custom work income, see the program handbook.

Line 9605 - Patronage dividends

Enter the total patronage dividends (other than those for consumer goods or services) you received during your 2008 fiscal period.

Line 9607 - Interest

Record any interest that was reported as farming business income for tax purposes.

Line 9610 - Gravel

Enter the total amounts you received from the sale of soil, sand, gravel, or stone.

Line 9611 - Trucking (farm-related only)

Record any trucking that was reported as farming business income for tax purposes.

Line 9612 - Resales of commodities purchased

Record sales of commodities that you did not produce (i.e., bought for resale).

Record the corresponding purchases on line 9827.

Line 9613 - Leases (gas, oil well, surface, etc.)

Record payments you received for leasing your farmland for petroleum or natural gas exploration. These payments will be either income or a capital receipt.

Line 9614 - Machine rental

Record amounts you received from the rental of your farm machinery.

Line 9600 - Other (specify)

If you have other types of farming income not listed on the application, enter the total amount of all other types of farming income on line 9600. Then list them on the blank lines provided under it.

In this section, record all ineligible farming income. Ineligible income includes, but is not limited to, aquaculture, trees sold for use in reforestation, wood sales, peat moss, and income generated from wild game reserves.

Section 5: Expenses

For AgriStability program purposes, there are two types of expenses:

- allowable expenses; and
- non-allowable expenses

Allowable expenses are the operating or input expenses you paid that directly relate to the production of your commodities. **Non-allowable expenses** include interest and capital related expenses as well as costs that are not directly related to the production of your commodities.

Commodity Purchases and Program Repayments

Use the Commodity List at the end of this guide to record the line code, name and the purchase amount of each commodity bought at any stage of maturity. This includes seed, plants, transplants, livestock, and marketable products. For example, if you are an apple producer replacing damaged or dead trees, record apple tree purchases using the code for apples. If you are buying trees to expand an orchard, this amount would be a capital expenditure and would not be entered as a commodity purchase. Include expenses incurred from the use of commodities with the commodity purchases. For example, record pollination fees with bee purchases.

Record the **repayment of a program benefit** as a purchase using the line code for the program.

If you received an overpayment from any of the programs listed on lines 9540 and 9544, report these amounts using line 9896, "Other (specify)".

If you made a **payment in kind** for a farming business commodity purchase, deduct the value of the payment as a purchase. For more details, see the definition of payment in kind on page 12.

Tenants: If the gross sales you reported to the CRA include your landlord's crop share, record the landlord's share of the sale as a commodity purchase.

Water purchases: If you have an expense for the purchase of water that is used in the production of a commodity and it has not been included in your municipal taxes, **do not** include this expense with the commodity purchases. Record this expense on line 9662 "Fertilizers and Soil Supplements", even if the water was used for livestock. Expenses for the transportation or hauling of the water are non allowable.

Livestock owners and custom feedlot operators with prepared feed purchases

If your purchase invoices of prepared feed **are itemized by ingredient:**

- Record qualifying commodities (such as grains, forage, oilseeds) and protein supplements as a qualifying purchase using code 046;
- Record other charges itemized separately (such as minerals and salts) under Allowable Expenses using line code 570.

If your invoices of prepared feed are **not itemized by ingredient:**

- Record total purchases under Allowable Expenses using line code 571. Sixty-five percent (65%) of this amount will be included in the calculation of your ANS, as a qualifying commodity purchase.

Livestock owners with custom feeding expenses

If your purchase invoices of prepared feed are **itemized by ingredient:**

- Record qualifying commodities (such as grains, forage, oilseeds) and protein supplements as a qualifying purchase using code 577; and
- Record other charges itemized separately (such as minerals and salts) under Allowable Expenses using line code 572.

If your purchase invoices of prepared feed are **not itemized by ingredient:**

- Record total purchases under Allowable Expenses using code 573. Seventy percent (70%) of this amount will be included in the calculation of your ANS, as a qualifying commodity purchase.

Ranch fur operators with prepared feed purchases

If your purchase invoices of prepared feed are **itemized by ingredient:**

- Record qualifying commodities and protein supplements using line code 046.
- Record the remaining expenses under Allowable Expenses using line code 310.

If your purchase invoices of prepared feed are **not itemized by ingredient:**

- Record total purchases under Allowable Expenses using line code 574. Twenty percent (20%) of this amount will be included in the calculation of your ANS, as a qualifying commodity purchase.

Livestock Insurance Premiums

Use code 463 to record the total amount of any premiums for livestock insurance.

Do not include any premiums for private, business related (business interruption), or motor vehicle insurance. See line 9804 – "Other insurance premiums."

AgriStability Program – Allowable Expenses

Line 9661 - Containers and twine

Enter the total amount you paid for material to package, contain, or ship your farm produce or products.

If you operated a nursery or greenhouse, enter the cost of your containers and pots for the plants you sold.

Line 9662 - Fertilizer and soil supplements

Enter the total amount you paid for fertilizers and lime you used in your farming business. If you used soil supplements or other growth media, enter the amounts you paid for them here. Examples of soil supplements include mulch, sawdust, and weedmats.

Line 9663 - Pesticides and chemical treatments

Enter the total amount you paid for herbicides, insecticides, rodenticides, and fungicides. Insecticides include chemicals for pest control purposes as well as any predators or parasites introduced for that use. Also record the total amount you paid for chemicals used in treating water, manure, or slurry, as well as those used in disinfecting equipment and facilities.

Record seed treatment as an allowable expense if the treatment was itemized separately from the seed purchase on your original invoice. Otherwise, include the treatment as part of the commodity purchase.

Line 9665 - Insurance premiums (crop or production)

Enter the total amount of deductible premiums for any crop related programs. Include premiums for hail insurance on this line. Do not include any premiums for private, business related, or motor vehicle insurance. See line 9804 – "Other insurance premiums" on page 20 for details on other types of insurance premiums. Production insurance is the same as crop insurance.

Line 9713 - Veterinary fees, medicine, and breeding fees

Enter the total amount you paid for medicine for your animals, and for veterinary and breeding fees. Examples of such fees include the cost of artificial insemination, embryo transplants, disease testing, and castration. If you used disposable veterinary supplies for your farming business, enter these costs here.

Line 9714 - Minerals and salts

Record purchases of minerals, salts, vitamins, and premixes (which are mainly minerals and vitamins). Do not report purchased feed under this line code.

Line 9764 - Machinery (gasoline, diesel fuel, oil)

Enter the total amount you paid for fuel and lubricants for your machinery used in your farming operation.

Line 9799 - Electricity

Enter only the part of your electricity costs that relate to your farming business.

Line 9801 - Freight and shipping

Enter the amount you paid for shipping farm inputs to your operating site and shipping farm produce to market. Do not include costs incurred when trucking for someone else on this line. These are non-allowable for AgriStability and should be reported on line 9798 – "Agricultural contract work."

Do not include freight and shipping incurred after the point of sale on this line. These amounts must be recorded on line 575 "Point of Sale Adjustments" in order to calculate your AgriInvest benefits correctly.

Also include amounts you paid for the disposal of carcasses on this line.

Line 9802 - Heating fuel

Enter the total amount you paid for natural gas, coal, and oil to heat farm buildings. Also enter your expenses for fuel used for curing tobacco, crop drying, or greenhouses.

Line 9815 - Arm's length salaries

Enter the amount of gross wages you paid to your employees. Include the cost of board for hired help. Do not include salaries paid to related persons (see the definition below). For these, see Line 9816 – "Non arm's length salaries."

Related persons are:

1) Individuals connected by blood relationship, marriage or common law partnership, or adoption.

2) A corporation and:

- an individual, group of persons, or entity that controls the corporation;
- an individual, group of persons, or entity of a related group that controls the corporation;
- any individual related to a person described in (1) above.

Include in this total your share of Canada Pension Plan or Quebec Pension Plan contributions and Employment Insurance premiums for arm's length salaries.

Line 9822 - Storage/drying

Enter the amount you paid for storing and drying commodities. Examples of such costs include amounts paid for storage and drying services, air treatment expenses, and the purchase of germination inhibitors and other preservative agents. Electricity and heating fuel costs incurred in the storage and drying of commodities should be entered on lines 9799, "Electricity," and 9802, "Heating fuel," respectively.

Line 9836 - Commissions and levies

Enter the amount you paid in commissions and levies incurred in the sale, purchase, or marketing of commodities. Also include amounts paid in levies to marketing boards, except those due as a result of penalties or fines you incurred. Do not include commissions paid to salespeople you contracted to market your product.

Producers marketing fruit or vegetables through a co-op should enter any pack and sell expenses here. **Do not** include pack and sell expenses that were incurred after the point of sale. These amounts must be recorded on line 575 – "Point of Sale Adjustments", in order to calculate your AgriInvest benefits correctly.

AgriStability Program – Non Allowable Expenses

Line 9760 - Machinery (repairs, licences, insurance)

Enter the total amount of repair, licence fee, and insurance premium expenses you incurred for your machinery.

Line 9765 - Machinery lease/rental

Enter the expenses you incurred for leasing machinery used to earn your farming income. If you lease a passenger vehicle, see line 9829 – "Motor vehicle interest and leasing costs."

Line 9792 - Advertising and promotion costs

Enter the expenses you incurred for advertising and promoting your farm products.

Producers marketing fruit or vegetables through a co-op should NOT enter any pack and sell expenses here. See line code 9836 – "Commissions and levies" for information on how to report your pack and sell expenses.

Line 9795 - Building and fence repairs

Enter the amounts for repairs to fences and all buildings you used for farming, except your farmhouse.

Line 9796 - Land clearing and draining

Enter the total amount for the expenses listed below.

- clearing the land of brush, trees, roots, stones, and so on;
- first ploughing of the land for farm use;
- building an unpaved road; and
- installing land drainage.

Line 9798 - Agricultural contract work

If you are a custom feeder, do not report your custom feeding expenses on this line. See page 14 for instructions on reporting your custom feeding expenses.

If you have incurred expenses for custom and contract work, other than custom feeding, report them on this line. For example, you could have had a contract with someone who cleaned, sorted, graded, and sprayed the eggs your hens produced, or someone who had facilities to age the cheese you produced. You could have also contracted someone to do your harvesting, combining, crop dusting, or contract seed cleaning.

For AgriStability purposes, agricultural contract work is a non allowable expense. However, if you have contract work receipts that are itemized, enter the amounts of the contract work that pertain to the allowable portions, (such as fuel, fertilizer) on the appropriate lines as allowable expenses. Enter on line 9798 any amounts that are non allowable expenses.

Line 9804 - Other insurance premiums

Enter the total amount of business related insurance premiums you paid to insure your farm buildings, farm equipment (excluding machinery and motor vehicles), and business interruption.

Do not include any premiums for hail insurance or livestock on this line. See line 9665 – "Insurance premiums, and/or Livestock Insurance Premiums" for information on where to report these premiums.

Line 9805 - Interest (real estate, mortgage, other)

Enter the total amount of interest you paid on money you borrowed to earn farming income, such as interest on a loan you used to buy a baler. Do not include the interest on money you borrowed to buy a passenger vehicle used in your farming business. Include this amount under line 9829 – "Motor vehicle interest and leasing costs."

Line 9807 - Memberships/subscription fees

Enter the amount of annual dues or fees you paid to keep your membership in a trade or commercial farming association.

If you received an AGR–1 slip with a positive amount in box 14, and the amount of your AgriStability program payment does not have your Administrative Cost Share (ACS) or your program fee already deducted, enter the amount you paid for your ACS and fee on this line.

Line 9808 - Office expenses

Enter the amount of office expenses, such as stationery, invoices, receipt and accounting books, and any other office supplies.

Line 9809 - Legal and accounting fees

Enter any legal fees you incurred for your farming business. Also, enter any accounting or bookkeeping fees you paid to have someone maintain your books and records, and to prepare your income tax return and GST/HST returns.

Line 9810 - Property taxes

Enter the total amount of land, municipal, and realty taxes you paid for property used in your farming business.

Line 9811 - Rent (land, buildings, pastures)

Enter the total amount of rent expense you paid for land, buildings, and pastures you used for your farming business.

If you farmed on a crop share basis and paid your landlord a share of the crop, add the fair market value of the crops you gave your landlord to your income as a commodity sale. This amount should represent what you would have paid in cash to your landlord for rent. Deduct the same amount as a commodity purchase.

Line 9816 - Non-arm's length salaries

Enter the amount of gross wages you paid to related persons. For a definition of related persons, see line 9815 – "Arm's length salaries."

Line 9819 - Motor vehicle expenses

Enter the amount of motor vehicle expense that was incurred for farming business use.

Line 9820 - Small Tools

Enter the amount of expenses you incurred for small tools.

Line 9821 - Soil testing

Enter the amount of expenses you incurred for testing soil samples.

Line 9823 - Licences/permits

Enter the total of annual licence and permit fees that you incurred to run your business.

Line 9824 - Telephone

Enter your telephone expenses related to your farming business.

Line 9825 - Quota rental (tobacco, dairy)

Enter the amount of expenses you incurred for quota rentals in the fiscal year.

Line 9826 - Gravel

Enter the amount of expenses you incurred for gravel used to earn farming income in the fiscal year.

Line 9827 - Purchases of commodities resold

Enter purchases of commodities that you bought for resale and then sold. Enter the corresponding sales of commodities purchased for resale on line 9612 – "Resales of commodities purchased."

Line 9829 – Motor vehicle interest and leasing costs

Enter the leasing costs for your motor vehicle or the interest on the money you borrowed for a motor vehicle.

Line 9935 - Allowance on eligible capital property

Enter the annual allowance calculated for capital property from the operation's Statement of Farming Activities.

Line 9936 - Capital Cost Allowance

Enter the amount of capital cost allowance (CCA) you calculate on all the eligible assets used in your farming operation.

Line 9937 - Mandatory inventory adjustment – prior year

Record the total of any mandatory inventory adjustments (prior year) from the operation's Statement of Farming Activities.

Line 9938 - Optional inventory adjustment - prior year

Record the total of any optional inventory adjustments (prior years) from the operation's Statement of Farming Activities.

Line 9896 - Other (specify)

The expenses listed on the form are only the most common ones. If you have other farming expenses (non allowable for AgriStability program purposes) that are not listed on the form, enter the total amount on line 9896. Then list the items on the blank lines provided under line 9896.

You may have received an overpayment from one of the programs identified on lines 9540 and 9544. Use line 9896 to record any overpayments which you repaid.

Record losses from futures transactions involving commodities which you did not produce or were not considered a hedging strategy.

Section 6: Statement of Farming Activities

The information on the Statement of Farming Activities section of the form is used to verify that the information reported on your AgriStability and AgriInvest form is the same as what you reported to the CRA. Completion of this section is mandatory.

If you are a Status Indian and do not file a tax return, skip this section. Please ensure that you fill out Shareholder/Member and/or Partnership Information section(s) if applicable.

Use the operation's Statement of Farming Activities to complete the following information.

Line 9959 - Gross farming income

Record the gross farming income from the operation's Statement of Farming Activities.

Line 9968 - Total farming expenses

Record the total farming expenses from the operation's Statement of Farming Activities.

Line 9969 - Net farming income (loss) before adjustments

Record the net farming income (loss) before adjustments from the operation's Statement of Farming Activities.

Line 9941 - Optional inventory adjustments/current year

Record the total of any current year optional inventory adjustments from the operation's Statement of Farming Activities.

The optional inventory adjustment applies to you only if you use the cash method of accounting for income tax.

Line 9942 - Mandatory inventory adjustments/current year

Record the total of any current year mandatory inventory adjustments from the operation's Statement of Farming Activities.

The mandatory inventory adjustment applies to you only if you use the cash method of accounting for income tax.

Do not include accrual inventories from your financial statements here. See "Method of Accounting" on page 11.

Line 9944 - Net farming income (loss) after adjustments

Record the net farming income (loss) after adjustments from the operation's Statement of Farming Activities.

Line 9946 - Net farming income (loss)

Record the net farming income (loss) from the operation's Statement of Farming Activities.

Shareholder/Member Information

Corporations, use your Statement of Share Capital to complete the following.

Line 865 - Number of members in co-operative

Complete this line only if the operation is a co-operative.

Line 854 - Total number of outstanding common shares (voting and non-voting)

Enter the total number of outstanding common shares (voting and non-voting) held by shareholders.

Name of shareholder/member

Enter the name and Participant Identification Number (PIN) of the shareholder/member or group of related shareholders/ members who have controlling interest in the corporation. When a corporation is a shareholder, list the names and PINs of the participating shareholder or group of related shareholders that has controlling interest in that corporation. Attach a separate sheet if necessary.

Line 855 - Number of common shares (voting and non-voting) per shareholder

Corporations, enter the number of common shares held by each shareholder(s) listed.

Partnership Information

Complete this section only if the operation is a partnership.

Partnership name

Enter the partnership's name.

Partners' names

Record the first and last name of each individual, starting with your own. If a corporation or co-operative is a partner, record the name of the corporation or co-operative.

If another partnership is a partner, list the names of the partners in that partnership.

Percentage (%) share

Record each partner's percentage share based on the allocation of partnership net income/loss reported to the CRA (excluding Status Indians) unless:

- interest has been paid on partner's capital, or
- salaries have been paid to partners.

In these cases, exclude these amounts in determining the partner's percentage share.

If another partnership is a partner, determine the beneficial ownership of each individual member.

Example:
The Smith & Smith Partnership owns 60% of the Sunny Skies Partnership. Since Fred Smith Ltd. and Mary Smith Ltd. each own 50% of the Smith & Smith Partnership, each corporation has a 30% beneficial ownership in the Sunny Skies Partnership.

AgriStability and AgriInvest Participant Identification Number (PIN)

Enter the PIN, if available, for each partner. If your partner did not participate in AgriStability or AgriInvest, but previously participated in CAIS or NISA, this number will be the same as their PIN in either of those programs.

Chapter 5: Inventories, Purchased Inputs, Deferrals, Receivables, and Payables

This section is to be completed by AgriStability participants only.

For AgriStability Participants:

In addition to completing sections 1-6, all AgriStability participants must complete sections 7-12 of the Statement A, that are relevant to their farming operation (and if necessary, Statement B). If you file to the CRA on the accrual basis, only complete certain parts of the crop inventory valuation and productive capacity, livestock inventory, as well as the productive capacity section if it applies to you.

If there are not enough lines on this page to provide all of your information, attach a second copy of this page to your form with the remainder of the information on it.

If any information is missing or incomplete, your application may be considered ineligible or the processing of your forms may be delayed. It is your responsibility, even if a third party completes an application on your behalf, to ensure that your application is complete and has been sent to the Winnipeg Tax centre (or to the Administration if you are a status Indian) prior to the application deadline.

AgriStability Program Codes:

When completing sections 7 through 12 you will need to use the following code lists:

- **Inventory Code List**: Used to identify codes and descriptions for commodities you will be listing in sections 7 and 8 of the form. These lists begin on page 38 of this guide.
- **Units of Measurement Code List**: Used to fill in column 'c' of the Crop Inventory Valuation and Productive Capacity (section 8). This list can be found on page 70 of this guide.
- **Expense Code List**: Used to fill out Purchased Inputs (section 10) and Accounts Payable (section 12) of the form. This list can be found on page 70 of this guide.
- **Commodity List**: Used to identify codes and descriptions of commodities for sections 10, 11, and 12. This list begins on page 33 of this guide.
- **Program Payment Lists**: Used to identify codes and descriptions for Deferred Income and Receivables (section 11). This list begins on page 36 of this guide.
- **Productive Capacity List**: Used to identify codes and the units required for reporting "other" commodities that are not listed on the productive capacity (Section 9) of the Statement A. This list begins on page 65 of this guide.

End of Year Prices (EYPs) for Commodities marked with an "X" on the Inventory Code List:

You are not required to provide EYPs in sections 7 and 8 of your program forms if the commodities you are reporting are marked with an "X" on the Inventory Code List in your province or territory.

Starting with the 2008 program year, the AgriStability Price List will no longer be automatically mailed to program participants. In keeping with the Government of Canada's initiative to reduce paper consumption, we are working to reduce our

impact on the environment and save money by offering more information online. The AgriStability Price List will be available upon request or can be downloaded from the Administration's web site.

In the AgriStability Price List, you will find the EYPs for commodities listed in the Inventory Code List. The Administration will use these EYPs when processing your application.

If you do not feel that the EYPs in the AgriStability Price List are appropriate to your farm, you may use EYPs other than those in the AgriStability Price List **only** if you can demonstrate that:

- your commodity is substantially different than the commodity listed on the published price list; or
- your method of marketing the commodity was substantially different from the general marketing practice reflected in the published price list.

In either of these cases, you may use EYPs based on sales or purchases of the specific commodity in your name and occurring within 30 days either before or after your fiscal year-end. For your own EYPs to be accepted, you must send copies of receipts and/or supporting documents that substantiate these EYPs to the Administration using the *AgriStability and AgriInvest Additional Information and Adjustment Request form*. This form and any supporting documents should be sent to the Administration at the same time you submit your application, or within your adjustment time frame. Please see the *AgriStability Program Handbook* available from the Administration or from the program Web site, for information on adjustments.

The Administration reserves the right to determine whether submitted EYPs are reasonable for all of your inventory.

End of Year Prices (EYPs) for Shaded Commodities listed on the Inventory Code List:

You **must** provide EYPs for both the Crop and Livestock Inventories that are shaded for your province/territory listed in the Inventory Code List. The EYP you provide for your commodity must be based on the estimated market prices at year end. Although it is not mandatory to provide documentation supporting your prices for these commodities, doing so will assist the Administration to process your application and will increase the likelihood of your price being accepted. Supporting documentation includes:

- receipts from sales or purchases of the commodity; or
- commodity specific price information from appropriate commodity marketing agencies.

If you choose to send in supporting documentation, it must be submitted to the Administration using the AgriStability and AgriInvest Additional Information and Adjustment Request form. This form and any supporting documents should be sent to the Administration at the same time you are submitting your forms to the Winnipeg Tax Centre (or to the Administration if you are a Status Indian) or within your adjustment time frame. Sending the information in at the same time you submit your application ensures that the Administration has the information at the time your program application is being processed. The Administration reserves the right to determine whether submitted EYPs are reasonable for all of your inventory.

Provincial prices are collected from Statistics Canada, Agriculture and Agri-Food Canada (AAFC), the Canadian Wheat Board (CWB), provincial agriculture departments, and commodity organizations.

Organic Commodities

Producers who are reporting organically produced commodities must be able to provide organic certification upon the request of the Administration.

Section 7: Livestock Inventory Valuation

You must complete this section of Statement A if you had livestock in your inventories during the program year (including livestock carried over from a previous fiscal year and/or carried into the following fiscal year).

Note: If you filed to the CRA on the accrual basis for all years, do not complete column (d).

Check the "Yes" box for a decrease in productive capacity if you feel this operation has undergone a downward structural change specifically because of disaster circumstances during the program year. A decrease in productive capacity means a decrease in the overall amount that you can produce.

For example, producers who had their livestock ordered destroyed by CFIA due to disease should check "Yes" to a decrease due to disaster circumstances.

Livestock Lease Agreements

If you are involved in a lease agreement, or if you own a portion of an animal, list only your share (e.g., ½ bull).

Lessee: If you lease a breeding herd but take only a percentage of the calf crop, list only your share of the herd based on your share of the calf crop, using the Breeding Females, Leased (not owned) code 8134.

Example:
If you lease 100 cows but take only 60% of the calf crop, report only 60 cows under code 8134, Breeding Females, Leased (not owned). You would also then report the corresponding number of calves (according to your lease agreement) using the appropriate code for their weight class.

Lessor: If you own cows but lease them out and take a percentage of the calf crop, you should record 100% of your cows on the Livestock Inventory using the applicable codes found in the Inventory Code Lists. Do not use code 8134, Breeding Females, Leased (not owned). You would also then report the corresponding number of calves (your share according to the lease agreement) using the appropriate code for their weight class.

How to complete the columns:

Columns a and b: List all livestock by code and description that you had on hand at the end of your 2008 fiscal period. List each class of livestock separately. Use the Inventory Code List to identify each code and description for each livestock class.

Column c: Indicate the number of head of each livestock class that you had on hand at the end of your 2008 fiscal period.

Note: You must use the actual number of head. Do not round numbers, and do not enter dollar values instead of number of head.

Column d: You will only need an EYP to value each class and species of livestock if they are shaded on the Inventory Code List. If the livestock category you are reporting is marked with an "X" on the Inventory Code List, leave the EYP column blank.

Section 8: Crop Inventory Valuation and Productive Capacity

You must complete this part of your Statement A if you meet any of the following criteria:

- you produced or seeded crops or forage (with the expectation of harvest) during the program year;
- you had unseedable acres in the program year (see page 26 for an explanation of unseedable acres);
- you carried over crops or forage in your inventories from your previous fiscal year.

This part of the form is used to measure your crop and forage inventory change from the ending amount you reported for 2007 to the ending amount in the 2008 program year. This part of the form is also used to establish that your farm has completed a production cycle.

Provide the contract or identification numbers for any production (crop) insurance relating to the crops listed on this page.

Check the "Yes" box for a decrease in productive capacity if you feel this operation has undergone a downward structural change specifically because of disaster circumstances during the program year. A decrease in productive capacity means a decrease in the overall amount that you can produce.

For example, producers who were unable to seed or harvest some or all of their land due to excessively wet or dry conditions, should check "Yes" to a decrease being due to disaster circumstances.

Note: If you filed to the CRA on the accrual basis for all years, do not complete column (g).

Crops/forage carried over from 2007 but no longer seeded/produced in 2008

If you had an ending inventory amount in 2007 for a commodity you stopped producing in 2008, complete columns a to c of Section 8, and enter zero in the 'acres' and 'quantity produced' columns. Indicate the amount (if any) of ending inventory in column f.

Landlords/Tenants

If you are a tenant involved in a crop share, list only your share of the acres and quantities. Landlords are not eligible unless their share of the allowable income is in accordance with their share of the allowable expenses. This is considered a joint venture.

Example:
Joe rents 300 acres from Bill on terms that he receives 2/3 of the crop, and Bill pays 1/3 of the eligible expenses. In 2008, the rented land produces 300 tonnes of wheat. Joe, the tenant, will report 200 acres and 200 tonnes of wheat (2/3 of both the acreage and the production). Bill, the landlord, will report 100 acres and 100 tonnes of wheat (1/3 of both the acreage and the production).

Canadian Wheat Board (CWB) Commodities

Commodities marketed through the Canadian Wheat Board (CWB) are valued using the Early Payment Option (EPO) at 100% (EPO 100). The EPO is the highest estimated value that a producer can receive at year end. EPO values are based on the CWB Pool Return Outlook and are adjusted for a discount factor.

On CWB commodities, a receivables adjustment is necessary to calculate the difference between the initial price and the EPO for each CWB commodity on a per-unit basis.

The adjustment will be calculated automatically by the administration based on the information included in your application. Alternatively, you can opt to complete a CWB Receivables Adjustment Worksheet which will provide additional information upon which to calculate the adjustment. Once the worksheet has been used to calculate your CWB Receivables Adjustment, you must submit the worksheet annually. Therefore, if you used the worksheet in 2007, you must complete and submit a 2008 CWB Receivables Adjustment worksheet. See page 32 for details on this worksheet.

Perishable Horticulture Crops

For a commodity that is considered a perishable horticulture crop for program purposes (i.e. a horticulture crop that spoils or decays easily and cannot be stored for periods longer than 10 months, such as potatoes, apples, carrots etc), adjustments are made on an accounts receivable basis, and not on an inventory valuation basis.

Do not record ending inventories for perishable crops. Report the Quantity Produced from your 2008 fiscal period. Do not report any production from the previous fiscal year.

See Section 11: Deferred Income and Receivables on your Statement A to report any income from sales of 2008 crops that are received in 2009.

Unseedable acres

Be sure to report all acres that you would normally have seeded in the program year, but could not due to your land being too wet or too dry, beside "Unseedable Acres" near the bottom of the "Crop Inventory Valuation and Productive Capacity". Report all summerfallow and pasture/wasteland acres on the designated lines.

Unharvestable Acres

If you grew a commodity and expected to harvest it in the program year, but could not harvest due to reasons beyond your control, report the commodity and corresponding acres, and report your production as zero. Snowed under crops are not included in this section, see "Snowed Under Crops", below.

Snowed-Under Crops

If, at the end of your 2008 program year, you were unable to harvest some or all of the 2008 crop due to snow, report the snowed under crop acres as production. Report the number of acres under the inventory code for that crop and report any estimated production that you may be able to harvest in the next year (if the crop was not salvageable, report a quantity of zero).

Once the crop has been reported using the correct inventory code for that commodity, use code 6826, "Harvest Discount Allowance", to indicate the total acreage (regardless of the commodity) that was snowed under.

Example:
You had a total of 350 acres seeded. 100 acres were seeded to canola while the other 250 acres were seeded to barley. You were able to harvest 80 of your canola acres and 200 of your barley acres before the remainder of your crops were snowed under. Therefore, on your crop inventory, you would report 100 acres for canola and 250 acres for barley, reporting the actual harvest amount you received from those acres. You would then report 70 acres as snowed under using code 6826, "Harvest Discount Allowance".

Standing/Unharvested Crops

If your fiscal year-end is such that your farm always has a standing crop (e.g. July 31) do not include the standing crop in inventory.

If your fiscal year-end is such that a standing crop occurs in some years because harvesting may or may not have been completed by fiscal year-end (e.g., September 30), include the standing crop in inventory. Fall and winter crops should also be reported in this manner.

Once the crop has been reported using the correct inventory code for that commodity, use code 6826, "Harvest Discount Allowance", to indicate the total acreage (regardless of the commodity) that was still standing at your fiscal year-end.

Example:
You had a total of 400 acres seeded to flax. You were only able to harvest 250 of these acres before your fiscal year–end, leaving you with 150 acres still standing. Therefore, on your crops inventory, you would report 400 acres for flax, reporting the actual harvest amount you received from those acres. You would then report 150 acres as standing using code 6826, "Harvest Discount Allowance".

Multi-Stage Crops

Producers of multi-stage crops should report all acres of those crops even if no production was expected in the program year. Use the codes from the Inventory Code List that reflect the stage of production for the program year.

For producers in British Columbia, multi-stage crops are apples, cranberries, sweet cherries, echinacea and ginseng.

For producers in New Brunswick and Nova Scotia, multi-stage crops are blueberries (low bush), cranberries, echinacea and ginseng.

For producers in all other provinces the multi-stage crops are echinacea and ginseng.

Planting Densities for BC Apples and Sweet Cherries

BC producers who are reporting apples or sweet cherries on Section 8 will be contacted by provincial representatives to collect detailed information on the variety, age, and density of these commodities.

Apples:

Low density: less than 500 trees per acre.
Medium density: between 500 and 999 trees per acre.
High density: 1000 or more trees per acre.

Sweet Cherries:

Low density: less than 500 trees per acre.
High density: 500 or more trees per acre.

Berry Producers

In some operations where early harvesting of berries is possible, a second planting of another commodity may occur. If there is expectation of harvest for both commodities in the same program year, then you would report the acreage and production on section 8 for each commodity.

Sod producers

Report your total sod acres (not just your harvested). Sod producers must complete a Sod Productive Capacity Worksheet, which will allow the Administration to more accurately measure structural changes in sod operations. If you do not automatically receive this worksheet, contact the Administration.

How to Complete the Columns:

Column a: Use the Inventory Code List to identify each crop grade and variety. Leave the code blank if the commodity is not listed in the Inventory Code List.

Column b: List all commodities that you produced, or had on hand at the end of your 2008 fiscal period. List each grade or variety of crop separately (e.g., list #1 Wheat 15% separately from #1 Wheat 12.5%).

Column c: Enter the code for the unit of measurement used to measure the commodity you are reporting. Commodities must be reported using units of measurement (e.g., tonnes), not dollars. Use the same unit of measurement for all entries in a single row. Refer to the Units of Measurement Code List to complete.

Column d: Indicate the number of acres used to produce each crop. List only those acres for crops that produced, or should have produced, a crop during the program year. For commodities not measured in acres, use the unit of measurement considered standard for that commodity. For example, greenhouse operations must report their unit of measurement in square metres, based on productive area.

Maple syrup producers should report in hundreds of taps producing. For example, if you have 350 taps producing, you would report 3.5.

Column e: Indicate the quantity of the crop that was produced in the program year.

Column f: Indicate the quantity of crop you had at the end of your fiscal period.

Column g: You will only need an end of year price (EYP) to value crops that are shaded for your province or territory on the Inventory Code List. If the commodity you are reporting is marked with an "X" for your province/territory on the Inventory Code List, leave the EYP column blank unless you meet the criteria for submitting your own price.

Section 9: Livestock Productive Capacity

The AgriStability program uses the information on this part of the form to adjust your reference margins, where necessary, to account for a structural change that occurred in your farming operation.

Livestock Lease Agreements

If you lease animals but do not take 100% of the revenue from the animal, report only your share of the agreement.

For example, if you lease 100 cows but only keep 60% of the calf crop, report 60 cows and follow the instructions below for cow-calf operators.

Productive Animals

Code 104 - Cattle

Cow-calf operations should provide a breakdown of the number of cows that have calved in this operation within the 2008 fiscal year. Calves born in the program year are automatically factored in with each cow in this category. Calves, therefore, should not be reported as feeders in the same fiscal period they were born regardless of whether they were weaned, sold or held over to sell in a different fiscal period. Calves that are held over and sold in a different fiscal period would be reported as feeders at that time (if they have had an appreciable gain in that fiscal period).

Codes 123 and 145 – Hogs

Farrowing and farrow to finish operations should report a breakdown of the number of sows in the breeding herd within the 2008 fiscal year, ensuring that the sows are categorized based on the type of operation (farrowing or farrow to finish). You can determine the average number of breeding sows by dividing the births in your 2008 fiscal year by your average birth rate per sow for the 2008 fiscal year. For example, 10,000 births/23 (or your average birth rate per sow per year) is equal to 435 sows.

If your hog operation was only producing for part of the year, your average number of breeding sows should be lower to reflect that the operation was not producing for the entire year. As an example, if the farm produced only one litter during the year for many of the sows, that farm would have fewer births, and the size of the breeding herd at the end of the year may not be reflective of the farm size. If the number of breeding sows was impacted by disaster circumstances ensure that you indicate this on your application.

Codes 105 and 106 - Number of Feeder Livestock - Cattle

Enter the number of animals fed. In order to be considered a fed animal, the producer must have made an appreciable contribution to the growth and maturity of the animal in the program year (excluding all breeding animals, culls, and animals that have not been weaned and weaned animals born in the program year). An appreciable contribution is defined as 90 kg (200 lbs) weight gain or a minimum of 60 days on feed for cattle.

Categorize the animals fed based on the sale weight, if sold in the program year, or expected sale weight, if not sold in the program year.

Note: Feeder categories can include both animals born on the farm (if not reported in same year they are born) and purchased animals. Custom fed livestock should be reported under the Custom Fed category.

Codes 124 and 125 - Number of Feeder Livestock – Hogs

Enter the number of animals fed. Animals fed should not include breeding animals, culls, animals that have not been weaned, and weaned animals born in the program year. Categorize the animals fed based on the sale weight, if sold in the program year, or expected sale weight, if not sold in the program year.

Example:
You purchased, fed, and sold 100 Isoweans to weanling weight (8 to 50 pounds) and have fed another 100 feeder hogs (50 pounds to slaughter). Assuming that all animals had an appreciable contribution in the program year, you would report 100 Hogs, Nursery (fed to 50lbs), and 100 Hogs, Feeders (fed over 50lbs).

Custom Fed livestock (not owned)

Enter the number of animal feed days. Animal feed days is calculated as the number of animals x number of days each animal was fed. For example: 100 animals fed for 3 months = 100 x 90 = 9,000 feed days.

Supply Managed Commodities

Enter the amount of quota/contract held.

Ranch Fur Operators

Enter the number of females that birthed.

Other (specify below)

Use the Productive Capacity List on page 68 of this guide to determine the code and the units needed to report your commodity that does not fit into the above categories.

Section 10: Purchased Inputs

All participants, except those who filed to the CRA on the accrual basis, must complete this part of the Statement A if it is relevant to their farming operation. Examples of inputs include fuel, chemicals, purchased seed, etc.

How to complete the columns:

Code and Description

For each item you are listing, enter the appropriate code and description. For a list of codes, please refer to the "Expense Code List" or the "Commodity Code List". If your item is not listed, please leave the code blank.

List all inputs you had on hand at the end of your 2008 fiscal period. This includes fall application of fertilizer and chemicals (if applicable) and prepaid purchases. If you choose to report purchased seed in this section, do not report the amount again on the crop inventory valuation and productive capacity section.

Livestock owners and custom feedlot operators with prepared feed purchases

Report the value of prepared feed and protein supplements you had on hand at the end of your 2008 fiscal year using line code 571.

Ranch fur operators with prepared feed purchases

Report the value of prepared feed and protein supplements you had on hand at the end of your 2008 fiscal year using line code 574.

End of Year Amount

Indicate the dollar amount that you had on hand at the end of your 2008 fiscal period. Include any applicable 2008 fall applications and any prepaid purchases in 2008 that are designated for the 2009 fiscal year.

Example:
Based on a December 31 fiscal year-end:
In October of 2008, you purchased $45,000 worth of fertilizer. You applied half of this amount in the fall and carried the other half in inventory into the 2009 fiscal year. In this instance, you would report a total of $45,000 in the "End of Year Amount" column.

Section 11: Deferred Income and Receivables

All participants, except those who filed to the CRA on the accrual basis, must complete this part of the Statement A if it is relevant to your farming operation

Deferred income is income you have chosen to postpone receipt of to the following tax year. A receivable is income that is owed to you for goods delivered or services provided in one fiscal year, but are not paid to you until the following tax year.

In order for deferred income or a receivable to be considered allowable for the AgriStability program, it must be associated with income that is considered allowable for the AgriStability program (e.g., a receivable for a commodity sale is allowable; a receivable for machinery rental is non allowable). For further details on allowable and non-allowable items, refer to the AgriStability Program Handbook.

Production (Crop) Insurance must be reported as a receivable if you have not received your full indemnity before your 2008 fiscal year end.

Canadian Wheat Board Payments

For AgriStability purposes, Canadian Wheat Board (CWB) adjustment, interim, and final payments, or payments from any other pooled commodity, are not to be reported as receivables on this section of your Statement A unless you specifically requested the payment be deferred by the CWB from one fiscal year into the next.

Custom Feedlot Operators

If you are a custom feedlot operator, report any amounts you are owed for custom feeding cattle, calves, swine, sheep and lambs using line code 246.

Fed Cattle Set-Aside

If you received or will receive a payment under the Fed Cattle Set-Aside Program for cattle held over at your 2008 fiscal year end, you must report the portion of that income attributable to 2008 as a receivable for your 2008 fiscal year on this part of the form.

Example:
With a December 31 fiscal year end, if the effective date of the set-aside was December 1, 2008, and the amount per head per day was $1.50 (as per auction price), the producer's 2008 AgriStability receivable would be 31 days x $1.50 = $46.50 per animal. The total amount of the receivable would be entered on this section of the form.

Feeder Calf Set-Aside

Payments from this program are considered income in the year they are received.

Prescribed Drought Region (PDR) and Canadian Food Inspection Agency (CFIA) Deferrals

If you deferred a PDR or CFIA payment out of your 2008 fiscal year, report the amount of the deferral. Use the codes from the "PDR Deferred/CFIA Livestock Codes" chart on page 15.

Perishable Horticulture Crops

For a commodity that is considered a perishable horticulture crop for AgriStability purposes (i.e., a horticulture crop that spoils or decays easily and that cannot be stored for periods longer than 10 months, such as potatoes, apples, carrots, etc), adjustments are made on an accounts receivable basis and not on an inventory valuation basis.

Record the total of actual sales of your 2008 program year crop that occurred in 2009 as an ending receivable, once your entire 2008 crop has been marketed and sold.

Your completed Statement A must be sent by the 2008 program deadline date. If you have not marketed your entire 2008 crop or received all of your income from your 2008 program year at the time of completing your Statement A, use code *4999, Perishables-Unreported Deferral* to indicate this, leaving the ending receivable blank. When the ending receivable value is known, submit the information to the Administration. The Administration cannot process your application until you have provided this amount.

How to Complete the Columns:

Code and Description

Enter the appropriate code and description for each item you are listing. For a list of codes, refer to the Commodity Code List and the Program Payment Lists. If your item is not listed, leave the code blank.

Ending Receivables and Income Deferred to 2009

Indicate the dollar value of the account receivable or deferred income item that is owed to you at the end of your 2008 fiscal period.

Section 12: Accounts Payable

All participants, except for those who filed to the CRA on the accrual basis, must complete this part of Statement A if it is relevant to their farming operation. An accounts payable is an expense that you owe for goods and services received but have not paid for by the end of your fiscal year.

In order for an accounts payable to be considered allowable for the AgriStability program, it must be associated with an expense that is considered allowable for the AgriStability program (e.g., a payable for a livestock purchase is allowable; a payable for building a barn is non-allowable).

Include in this part:

- any expenses for inputs that were not paid for but were on hand in your inventory at the end of your 2008 fiscal year (they must also be reported appropriately in Purchased Inputs); and
- any expenses for feed or livestock that were unpaid but on hand in your inventory at the end of your 2008 fiscal year (they must also be reported appropriately on your Crop and/or Livestock Inventory).

Do not include:

- the interest portion of an accounts payable;
- amounts owed for items purchased through loans, lines of credit, or credit cards that have already been reported as an expense to the CRA for tax purposes; and
- CWB advance payments.

Livestock owners and custom feedlot operators with prepared feed purchases

Report the value of prepared feed and protein supplements which were not paid for by the end of your 2008 fiscal year using line code 571.

Livestock owners with custom feeding expenses

Report custom feeding expenses which were not paid for by the end of your 2008 fiscal year using line code 573.

Ranch fur operators with prepared feed purchases

Report the value of prepared feed and protein supplements which were not paid for at the end of your 2008 fiscal year using line code 574.

How to Complete the Columns:

Code and Description

For each item you are listing, please enter the appropriate code and description. For a list of codes, please refer to the Expense Code List or Commodity Code List. If your item is not listed, please leave the code blank.

End of Year Amount

Indicate the dollar amount that you owed for the payable item at the end of your 2008 fiscal period.

Other AgriStability Program Information

AgriStability Worksheets Available from the Administration:

The following worksheets can be requested by contacting the Administration, or can be downloaded from the AgriStability Web site.

Accrual Adjusted Reference Margin (AARM) Worksheet:
In 2007, AgriStability reference margins were automatically calculated on a hybrid accrual basis for all years in which the necessary information was already available to the Administration.

Starting in 2008, all AgriStability reference margins will be based on a hybrid accrual method of accounting, including years where the information is not already available to the Administration. If the Administration is missing any information necessary to calculate your reference margin on a hybrid accrual basis, you will be required to complete an AARM worksheet.

The AARM worksheet will collect detailed information regarding inventories, payables and receivables, in order to convert your cash reference margin to a hybrid accrual reference margin.

If you "skipped" a year of participation in the CAIS program or AgriStability, you should not provide the information for that year. The Administration will use the information you provided on the previous and subsequent years' application.

Example:
You participated in the 2003 and 2005 CAIS program, but did not participate in 2004. The adjusted reference margin will still be calculated for 2004 using the 2003 ending amounts and the 2005 starting amounts.

If you did not participate in CAIS for two or more consecutive years, you must complete the AARM worksheets for the years in which you did not participate.

Example 1:
You only participated in CAIS in the 2006 program year. You will need to complete the AARM worksheet for the 2003, 2004 and 2005 years. However, the amounts you reported as starting inventory on your 2006 application will be used as your 2005 ending amounts.

Example 2:
You participated in 2004 and 2007, but did not participate in 2005 or 2006. The ending amounts you reported in 2004 will be used as your starting 2005 amounts, and the starting amounts you reported in 2007 will be used as your 2006 ending amounts. The missing information (ending 2005 and opening 2006 amounts) must be supplied to the Administration by submitting an AARM worksheet.

The new AARM feature ensures that all AgriStability reference and program year margins are based on a consistent method of accounting. For further information on the AARM worksheets, contact the Administration.

CWB Receivables Adjustment Worksheet: Commodities marketed through the Canadian Wheat Board (CWB) are valued using the Early Payment Option (EPO) at 100% (EPO 100). The EPO is the highest estimated value that a producer can receive at year end. EPO values are based on the CWB Pool Return Outlook and are adjusted for a discount factor.

On CWB commodities, a receivables adjustment is necessary to calculate the difference between the initial price and the EPO for each CWB commodity on a per-unit basis.

The adjustment will be calculated automatically by the administration based on the information included in your application. Alternatively, you can opt to complete a CWB Receivables Adjustment Worksheet which will provide additional information upon which to calculate the adjustment. Once the worksheet has been used to calculate your CWB Receivables Adjustment, you must submit the worksheet annually. Therefore, if you used the worksheet in 2007, you must complete and submit a 2008 CWB Receivables Adjustment worksheet. The Administration will not be able to calculate your 2008 AgriStability benefits without this information.

Productive Capacity Information Worksheet:
A Productive Capacity Information Worksheet must be filled out by all new participants to the AgriStability program. The information provided on this worksheet is used to adjust reference year production margins, where necessary, to determine and account for any structural change that may have occurred in the farming operation.

A separate Productive Capacity Information Worksheet is available for the following:

- B.C. apple growers;
- B.C. sweet cherry growers;
- New Brunswick and Nova Scotia low bush blueberry growers;
- B.C., New Brunswick, and Nova Scotia cranberry producers; and
- All sod, and all greenhouse/nursery operations

Grains, Oilseeds and Special Crops

Commodity	Code
Barley (seed)	003
Barley (feed)	018
Beans (dry edible)	004
Borage	006
Buckwheat	007
Canadian Wheat Board payments	002
Canary seed	008
Canola	010
Chick peas/garbanzo beans	023
Corn (seed)	011
Corn (feed)	019
Faba beans	012
Field peas (seed)	013
Field peas (feed)	022
Flaxseed	014
Forage (including pellets, silage)	264
Forage seed	015
Grain (pellets, screenings, silage)	039
Hemp	030
Khorasan wheat/ kamut	036
Lathyrus	040
Lentils	041
Lupins	042
Millet	043
Mustard seed	044
Oats (seed)	045
Oats (feed)	020
Oilseed radish	038
Prepared feed and protein supplements	046
Quinoa	047
Rice	048
Rice, wild	270
Rye	049
Safflower	050
Soybeans, including canatto, nato (seed)	053
Soybeans, including canatto, nato (feed)	057
Spelt	037
Straw	267
Sugar beets (including molasses)	268
Sunflowers	054
Tobacco	269
Triticale	055
Vegetable seed (seed production only)	051
Wheat (seed)	056
Wheat (feed)	021

Edible Horticulture

Commodity	Code
Apples and by-products	060
Berries	
Black/red currants	065
Blackberries	066
Blueberries	067
Cranberries	068
Gooseberries	069
Loganberries	070
Raspberries	071
Saskatoon berries	072
Strawberries	073
Tame elderberries	074
Fruit	
Fruit juice (except apple)	081
Grapefruit	082
Grapes	083
Kiwi fruit	084
Lemons	085
Oranges	086
Watermelons	087
Wine (except apple)	088
Fruit – Tender	
Apricots	091
Cherries (sweet, sour)	092
Nectarines	093
Peaches	094
Pears	095
Plums	096
Prunes	097
Herbs and Spices	
Anise	101
Basil	102
Caraway seed	103
Chives	104
Cilantro	105
Comfrey	106
Coriander	107
Dill	108
Evening primrose	109
Fennel	110
Fenugreek	111
Fresh herbs	112
Garlic	113
Ginseng	114
Marjoram	115
Mint	116
Monarada	117
Oregano	118
Parsley	119
Pepper	120
Rosemary	121
Sage	122
Salsify	123

Edible Horticulture

Commodity	Code
Scorzonera	124
Summer savory	125
Tarragon	126
Thymol	127
Watercress	128
Medicinal herbs	145
Borage (herb)	146
Mushrooms (including spawn)	131
Nuts (all)	140
Potatoes and by-products	147
Potatoes (for potato chips)	148
Potatoes (feed)	149
Vegetables – Field fresh	
Artichokes	160
Asparagus	161
Beets	162
Bok choi	163
Broccoflower	164
Broccoli	165
Brussels sprouts	166
Cabbage (green, red)	167
Cantaloupe	168
Carrots	169
Cauliflower	170
Celery	171
Chinese cabbage	172
Chinese vegetables	173
Collards	174
Cucumbers	175
Eggplant	176
Endive	177
English cucumbers	178
Fiddleheads	179
Flowers (edible)	180
Horseradish	181
Kohlrabi	182
Leeks	183
Lettuce	184
Melons	185
Mustard leaves	186
Onions	187
Onions (yellow seeded)	188
Onion sets	189
Parsnip	190
Peppers (red, green, or sweet)	191
Pumpkins	192
Radish	193
Rhubarb	194
Rocket	195
Romaine lettuce	196
Rutabagas	197
Shallots	198
Snap beans	199
Spanish onions	200

Edible Horticulture

Commodity	Code
Spinach	201
Squash	202
Sweet corn	203
Sweet peas	204
Sweet potatoes/yams	205
Swiss chard	206
Tomatoes	207
Turnips	208
Vegetable marrow	209
Wax beans	210
Weeds (edible)	211
Witloof chicory	212
Zucchini	213
Vegetables – Field processing	
Adzuki beans	216
Baby carrots	217
Broad beans	218
Cabbage (for coleslaw only)	297
Cabbage	298
Carrots	219
Cauliflower	299
Chick peas/garbanzo beans	220
Cucumbers	300
Gherkins	221
Green beans	222
Green peas	223
Jacob beans	224
Lima beans	225
Mung beans	226
Okra	227
Peppers	301
Pumpkins	302
Red beets	303
Snap beans	228
Soldier beans	229
Squash	304
Sweet corn	305
Stevia	230
Tomatoes	231
Wax beans	306
Vegetables – Greenhouse	
Cherry tomatoes	233
Cucumbers	234
Lettuce	235
Peppers	236
Tomatoes	237

Non-Edible Horticulture

Commodity	Code
Bedding plants	132
Flowers and ornamental foliage	133
Fruits and vegetables (non-edible)	134
Seeds and bulbs	135
Shrubs	136
Sod (peat-moss-based)	137
Sod (mineral-based)	141
Trees (cultivated Christmas)	138
Trees (fruit and ornamental)	139

Poultry

Commodity	Code
Chickens	
Pullets for meat production	360
Broilers	361
Roasters	362
Pullets for egg production	365
Chicken eggs	
Chicken eggs for consumption	343
Broiler chicken hatching eggs	344
Commercial game birds	336
Ducks (including eggs)	332
Geese (including eggs)	333
Turkeys	334
Turkey eggs	342

Cattle and Calves (including hides)

Commodity	Code
Slaughter cattle	
Cattle raised from birth	702
Cows and bulls	706
Grain-fed veal	704
Purchased cattle	700
Feeder cattle	
Cattle raised from birth	710
Purchased cattle	708
Calves	
Calf sales (excluding purebreds)	712
Bull semen, cattle embryos	712
Non-purebred breeding stock (sold for breeding purposes)	712
Purebreds	
Purebred cattle	718
Cattle and calf purchases	762
Bull semen and cattle embryo purchases	762

Sheep and Lambs (including hides)

Commodity	Code
Slaughter lambs	
Ewes and rams	734
Lambs raised from birth	730
New crop lambs (less than 85 lbs)	732
Purchased feeders	728
Feeder lambs	736
Purebreds	
Purebred sheep and lambs	742
Sheep and lamb purchases	763

Other Red Meats (including hides, velvet, pelts)

Commodity	Code
Alpacas	370
Buffalo/bison	350
Commercial game animals	351
Deer	352
Elk	353
Goats (including milk)	354
Llamas	355
Rabbits	356
Swine/hogs	341

Other Commodities

Commodity	Code
Bee by-products	375
Leaf cutter bees	312
Honey	129
Honey bees	374
Dogs	313
Donkeys/mules	367
Dulse	314
Exotic birds/game	368
Pheasants (including eggs)	338
Ostriches	371
Rheas	372
Emus	373
Fish meal	263
Groundhogs/hedgehogs	369
Horses (including hides)	316
Pregnant mare urine (PMU)	322
Kenaf	317
Maple products	130
Milk and cream (cattle)	319
Wool	328
Ranch fur	238
Manure	318
Wood	259

Note:
For information on any commodities not included in this listing, contact your Administration.

See the following lists to determine the correct code to be used for recording the payment type on Statement A or on Statement B.

Program payments received from the following list of payments as compensation for commodity income or loss are included in calculating your AgriStability program year production margin.

PROGRAM PAYMENT	CODE
Alberta Farm Recovery Plan (AFRP)	**580**
BC Cull Animal Program	**457**
BC Livestock Drought Assistance Program (LDAP)	**569**
BC Negative Margin Insurance Pilot Program	**497**
BC Steer and Heifer Market Transition Program	**496**
Bovine Spongiform Encephalopathy (BSE) Recovery program	**468**
Canadian Food Inspection Agency (CFIA) Payment for allowable commodities	**469**
Canadian Food Inspection Agency (CFIA) Payment for supply managed commodities	**479**
Canadian Food Inspection Agency (CFIA) Payment for other amounts	**588**
Circovirus Inoculation Program (CIP) (all provinces)	**579**
Cost of Production Payment	**426**
Crop Cover Protection Program	**473**
Crop/Hail insurance	
Grains, oilseeds, and special crops	**401**
Edible horticulture crops	**402**
Non-edible horticulture crops	**470**
Other commodities, including livestock	**463**
Cull Breeding Swine Program (all provinces)	**582**
Farm Income Payment (FIP) Direct	**485**
Farm Income Payment (FIP) General	**484**
Fed Cattle Set-Aside Program (all provinces)	**483**
Feeder Calf Set-Aside Program (all provinces)	**482**
Grain and Oilseed Program Payment (GOPP)	**486**
Insurance proceeds for allowable expense items	**406**
Manitoba Assiniboine Valley Producers Flood Assistance Program	**564**
Manitoba Cull Cow Program	**492**
Manitoba Drought Assistance Program	**489**
Manitoba Feeder Assistance Program	**480**
Manitoba Other Ruminant Industry Transitional Program	**488**
Manitoba Slaughter Deficiency Program	**481**
New Brunswick Honey Bee Revitalization Initiative	**578**
Nova Scotia Modified BSE Recovery Program	**491**
Nova Scotia Ruminant Industry Support Program	**487**
Ontario Juice Grape Transition Program	**551**
Ontario Special Beekeepers Fund	**552**
Orchard and Vineyards Transition Program	**583**
Saskatchewan Cull Animal Program	**494**
Saskatchewan Herd Retention Program	**493**
Saskatchewan Unseeded Acreage Support Program	**477**
Transitional Industry Support Program (TISP)	**498**
Waterfowl/Wildlife Damage Compensation	
Grains, oilseeds, and special crops	**418**
Horticulture	**419**
Other	**425**

Program payments received from the following list of payments as compensation for commodity income or loss are NOT included in calculating your AgriStability program year production margin.

PROGRAM PAYMENT	CODE
Alberta Revenue Insurance Coverage	**456**
Alberta Spring Price Endorsement	**495**
Alternate Land Use Services (ALUS)	**557**
Canada–Manitoba Farm Stewardship Program	**563**
Canada–Ontario Grain and Oilseed Payment	**410**
Canada–Ontario Grain Stabilization Payment	**410**
Canadian Agricultural Skills Service (CASS)	**561**
Canadian Farm Business Advisory Service	**562**
Canadian Farm Families Options Program	**420**
Canadian Food Inspection Agency (CFIA) Payment for non-allowable commodities	**587**
CAIS Inventory Transition Initiative	**421**
Dairy Subsidies	**435**
Green Plan, Farm Based Program	
Permanent cover practices	**466**
Industry Transition Production Assistance Program	**478**
Management Training Credit	**558**
Manitoba Farmland School Tax Rebate Program	**556**
Manitoba Ruminant Assistance Program	**584**
Market Revenue Insurance (MRI)	
Grains, oilseeds, and special crops	**410**
Edible horticulture crops	**411**
Non-edible horticulture crops	**474**
Nova Scotia Hog Transition Program	**555**
Nova Scotia Margin Enhancement Program	**554**
Nova Scotia Transitional Assistance Program for Ruminant Livestock and Hogs	**585**
Ontario Cattle, Hog and Horticulture Payment	**581**
Ontario Cost Recognition Top-Up	**553**
Ontario Edible Horticulture Crop Payment	**475**
Ontario Grain and Oilseed Program Payment	**471**
Ontario Inventory Transition Payment	**441**
Ontario Risk Management Program	**565**
Production Insurance (PI) Premium Adjustment	**499**
Special Farm Assistance	**560**
Transitional Financial Assistance Program (TFA)	**427**
Young Farmer Rebate	**559**

Inventory Code List

To find the code for your commodity, locate the name of your commodity and look under the column for your province or territory.

- If the box is blank, the code cannot be used in your province or territory.
- If the box is marked with an X, use this code on your form. The Administration will assign a price for the commodity. You can submit your own price for this commodity only if you meet the criteria outlined in the Guide.
- If the box is shaded, use this code on your form. You must provide your own price for this commodity. Refer to the guide for more information.

Edible Horticulture

Code	Description	BC	SK	MB	NL	NB	NS	YT
4990	Cranberries (establishment stage)							
4991	Cranberries (1st year of production)							
4992	Cranberries (2nd year of production)							
4993	Cranberries (3rd year of production)							
4994	Cranberries (4+ years of production)							
5000	Blackberries							
5002	Blueberries, Highbush							
5004	Blueberries, Lowbush							
5006	Cranberries							
5007	Currants, Black							
5009	Currants, Red							
5010	Elderberries							
5012	Gooseberries							
5014	Grapes							
5016	Loganberries							
5018	Raspberries							
5020	Saskatoon Berries							
5022	Seabuckthorn, Berries							
5024	Strawberries							
5030	Apples							
5031	Apples, Organic							
5032	Apricots							
5034	Artichokes							
5036	Cantaloupes							
5038	Cherries, Sour							
5040	Cherries, Sweet							
5042	Grapefruit							
5044	Kiwi Fruit							
5046	Lemons							
5048	Nectarines							
5050	Oranges							

Edible Horticulture

Code	Description	BC	SK	MB	NL	NB	NS	YT
5052	Peaches							
5054	Pears							
5056	Plums							
5058	Prunes							
5095	Blueberries, Low bush (establishment stage)							
5096	Blueberries, Low bush (primary production – 1st and 2nd harvest crop)							
5097	Blueberries, Low bush (secondary production – 3rd and 4th harvest crop)							
5098	Blueberries, Low bush (mature/full production)							
5099	Blueberries, Low bush (burn/sprout/mow)							
6850	Anise							
6851	Arugula							
6852	Basil							
6854	Borage							
6855	Chervil							
6856	Chives							
6858	Cilantro							
6860	Comfrey							
6862	Coriander		X	X				
6864	Cumin							
6866	Dill							
6867	Echinacea, Root Harvested							
6869	Echinacea, Establishment							
6870	Evening Primrose							
6872	Fennel							
6874	Fenugreek							
6876	Fireweed							
6877	Ginseng, Root Harvested							
6879	Ginseng, Establishment Stage							
6880	Marjoram							
6881	Lemon Balm							
6882	Mint							
6883	Lavender							
6884	Monarada							
6886	Oregano							
6888	Parsley							
6890	Rocket							
6892	Rosemary							
6893	Gingko Biloba							
6894	Sage							
6896	St. Johns Wort							

Edible Horticulture

Code	Description	BC	SK	MB	NL	NB	NS	YT
6898	Stevia							
6900	Summer Savory							
6902	Tarragon							
6903	Thyme							
6904	Water Cress							
6920	Kenaf							
6922	Okra							
6930	Maple Syrup							
6931	Maple Syrup, Vacuum							
6932	Mushrooms							
6933	Rice, Wild							
6934	Mustard, Leaves							
6936	Oilseed, Radish							
6938	Radish Seed, Fodder							
6940	Radish Seed, Organic							
6946	Sugar Beets							
6948	Tobacco							
6970	Beans, Adzuki							
6972	Beans, Broad							
6974	Beans, Green							
6975	Beans, Green, Organic							
6976	Jacob							
6978	Bean, Lima							
6980	Bean, Mung							
6982	Beans, Snap							
6983	Beans, Snap, Fresh							
6984	Beans, Soldier							
6986	Beans, Wax							
6988	Seabuckthorn, Leaves							
6990	Potatoes, Processing							
6991	Potatoes, Organic							
6992	Potatoes, Seed							
6994	Potatoes, Sweet							
6996	Potatoes, Table							
7200	Potatoes, Mini-tuber							
7202	Potatoes, Pre-elite							
7204	Potatoes, Elite 1							
7206	Potatoes, Elite 2							
6998	Asparagus							
7000	Beets							
7002	Bok Choi							
7004	Broccoflower							

Edible Horticulture

Code	Description	BC	SK	MB	NL	NB	NS	YT
7006	Broccoli							
7008	Brussel Sprouts							
7010	Cabbage							
7012	Cabbage, Chinese							
7014	Carrots							
7015	Carrots, Organic							
7016	Cauliflower							
7018	Celery							
7020	Collards							
7022	Corn, Sweet							
7024	Cucumbers							
7026	Cucumber, English							
7030	Egg Plant							
7032	Endive							
7034	Fiddle Heads							
7035	Edible Flowers							
7036	Garlic							
7037	Garlic, Organic							
7038	Gherkins							
7039	Hazelnuts							
7040	Horseradish, Condiment							
7042	Horseradish, Enzyme							
7044	Kohlrabi							
7046	Leeks							
7047	Leeks, Organic							
7048	Lettuce							
7049	Lettuce, Organic							
7052	Lettuce, Romaine							
7054	Melons							
7056	Onions							
7057	Onions, Organic							
7058	Parsnips							
7060	Peas, Green, Fresh							
7062	Peas, Sweet							
7064	Peppers, Green							
7068	Pumpkin							
7069	Gourds							
7070	Radish							
7072	Rhubarb							
7074	Rutabagas							
7076	Salsify							
7078	Scorzonera							

Edible Horticulture

Code	Description	BC	SK	MB	NL	NB	NS	YT
7080	Shallots							
7082	Spinach							
7083	Spinach, Organic							
7084	Squash							
7086	Swiss Chard							
7087	Swiss Chard, Organic							
7088	Tomatoes							
7094	Turnips							
7096	Watermelon							
7098	Zucchini							
7099	Kale, Organic							
7028	Cucumbers, Greenhouse							
7050	Lettuce, Greenhouse							
7066	Peppers, Greenhouse							
7090	Tomatoes, Cherry, Greenhouse							
7092	Tomatoes, Greenhouse							

Forage

Code	Description	BC	SK	MB	NL	NB	NS	YT
5560	Alfalfa							
5562	Greenfeed							
5564	Hay, Alfalfa							
5566	Hay, Alfalfa, Organic							
5568	Hay, Alfalfa/Brome							
5570	Hay, Alfalfa/Grass							
5572	Hay, Clover							
5574	Hay, Grass							
5576	Hay, Other							
5578	Hay, Slough							
5579	Hay, Timothy							
5580	Haylage							
5582	Millet							
5583	Silage, Corn							
5584	Silage							
5586	Straw							

Forage Seed

Code	Description	BC	SK	MB	NL	NB	NS	YT
5600	Alfalfa, Common Seed							
5602	Alfalfa, Pedigreed Seed							
5603	Alfalfa, Organic, Seed							
5604	Bentgrass, Common Seed							
5606	Bentgrass, Pedigreed Seed							
5608	Birdsfoot Trefoil, Common Seed							
5610	Birdsfoot Trefoil, Pedigreed Seed							
5612	Blue Grama, Common Seed							
5614	Blue Grama, Pedigreed Seed							
5615	Native, Sideoats Grama							
5616	Bromes, Common Seed							
5618	Bromes, Pedigreed Seed							
5619	Clover, Organic, Seed							
5620	Clover, Alsike, Common Seed							
5622	Clover, Alsike, Pedigreed Seed							
5624	Clover, Kura, Common Seed							
5626	Clover, Kura, Pedigreed Seed							
5628	Clover, Other, Common Seed							
5632	Clover, Red, Common Seed							
5634	Clover, Red, Pedigreed Seed							
5636	Clover, Sweet, Common Seed							
5638	Clover, Sweet, Pedigreed Seed							
5640	Fescue, Meadow, Common Seed							
5642	Fescue, Meadow, Pedigreed Seed							
5644	Fescue, Tall, Forage, Common Seed							
5646	Fescue, Tall, Forage, Pedigreed Seed							
5648	Fescue, Tall, Turf, Common Seed							
5650	Fescue, Tall, Turf, Pedigreed Seed							
5652	Fescues, Other, Common Seed							
5656	Grass, Green Needle, Common Seed							
5658	Grass, Green Needle, Pedigreed Seed							
5659	Native, Needle and Thread							
5660	Grass, Indian, Common Seed							
5662	Grass, Indian, Pedigreed Seed							
5664	Grass, June, Common Seed							
5666	Grass, June, Pedigreed Seed							
5668	Grass, Kentucky Blue, Common Seed							
5670	Grass, Kentucky Blue, Pedigreed Seed							
5671	Grass, Fowl Blue							
5672	Grass, Orchard, Common Seed							
5674	Grass, Orchard, Pedigreed Seed							
5676	Grass, Other, Common Seed							

Forage Seed

Code	Description	BC	SK	MB	NL	NB	NS	YT
5680	Grass, Reed Canary, Common Seed							
5682	Grass, Reed Canary, Pedigreed Seed							
5683	Native, Bluestem, Big							
5684	Grass, Switch, Common Seed							
5685	Native, Bluestem, Little							
5686	Grass, Switch, Pedigreed Seed							
5687	Native, Prairie Sandreed							
5688	Grass, Tufted Hair, Common Seed							
5689	Native, Prairie Cordgrass							
5690	Grass, Tufted Hair, Pedigreed Seed							
5691	Native Wheatgrass, Western							
5692	Grass, Wheat, Common Seed							
5693	Native Wheatgrass, Northern							
5694	Grass, Wheat, Pedigreed Seed							
5695	Native Wheatgrass, Streambank							
5696	Milkevetch, Common Seed							
5697	Milkevetch, Canada							
5698	Milkevetch, Pedigreed Seed							
5699	Milkevetch, American							
5700	Millet, Common Seed							
5702	Millet, Pedigreed Seed							
5704	Rye Grass, Annual, Common Seed							
5706	Rye Grass, Annual, Pedigreed Seed							
5708	Rye Grass, Perennial, Common Seed							
5710	Rye Grass, Perennial, Native, Common Seed							
5714	Rye, Grass, Perennial, Pedigreed Seed							
5716	Sainfoin, Common Seed							
5718	Sainfoin, Pedigreed Seed							
5720	Timothy, Common Seed							
5722	Timothy, Pedigreed Seed							
5730	Sloughgrass, American							
5736	Black Medic							
5742	Niger Thistle							

Grains and Oilseeds

Code	Description	BC	SK	MB	NL	NB	NS	YT
5070	Kamut							
5072	Kamut, Organic							
5074	Kamut, Pedigreed Seed							
5076	Quinoa							
5078	Quinoa, Organic							
5080	Quinoa, Pedigreed Seed							
5082	Spelt							
5084	Spelt, Organic							
5086	Spelt, Pedigreed Seed							
5100	Barley					X	X	
5101	Barley, Feed (>=48 lb/bu.)		X	X				
5102	Barley, Feed (42 lb/bu. to 47 lb/bu.)		X	X				
5105	Barley CWB, CW, No. 1	X	X	X				
5110	Barley CWB, CW, No. 2	X	X	X				
5115	Barley CWB, Food Sel. CW Six-Row	X	X	X				
5120	Barely CWB, Food Sel. CW Two-Row	X	X	X				
5125	Barley, CWB, Sample Select CW Six-Row acct. Fusarium	X	X	X				
5130	Barley, CWB, Sample Select CW Two-Row acct.Fusarium	X	X	X				
5135	Barley CWB, Sel. CW Six-Row	X	X	X				
5145	Barley CWB, Sel. CW Six-Row Hulless	X	X	X				
5150	Barley CWB, Sel. CW Two-Row	X	X	X				
5155	Barley CWB, Sel. CW Two-Row Hulless	X	X	X				
5160	Barley CWB, Spec. Sel. CW Six-Row	X	X	X				
5170	Barley CWB, Spec. Sel. CW Two-Row	X	X	X				
5175	Barley, CWB, Std. CW Hulless	X	X	X				
5180	Barley CWB, Std. Sel. CW Six-Row	X	X	X				
5190	Barley CWB, Std. Sel. CW Two-Row	X	X	X				
5195	Barley, Feed (Off Board)	X						
5200	Barley, Organic							
5204	Barley, Organic, Feed							
5205	Barley, Organic Six-Row							
5210	Barley, Organic Two-Row							
5215	Barley, Pedigreed Seed							
5220	Barley, Pedigreed Seed Six-Row							
5225	Barley, Pedigreed Seed Two-Row							
5240	Buckwheat, No. 1		X	X				
5242	Buckwheat, No. 2		X	X				
5244	Buckwheat, No. 3		X	X				
5246	Buckwheat, Organic							
5248	Buckwheat, Pedigreed Seed							
5250	Canary Seed		X	X				
5252	Canary Seed, Organic							

Grains and Oilseeds

Code	Description	BC	SK	MB	NL	NB	NS	YT
5254	Canary Seed, Pedigreed Seed							
5259	Rapeseed, High Erucic Acid							
5260	Canola, Argentine							
5262	Canola, Argentine, No. 1	X	X	X				
5264	Canola, Argentine, No. 2	X	X	X				
5266	Canola, Argentine, No. 3							
5268	Canola, Argentine, Organic							
5270	Canola, Argentine, Pedigreed Seed							
5272	Canola, Argentine, Sample							
5274	Canola, Polish							
5276	Canola, Polish, No. 1	X	X	X				
5278	Canola, Polish, No. 2	X	X	X				
5280	Canola, Polish, No. 3							
5282	Canola, Polish, Organic							
5284	Canola, Polish, Pedigreed Seed							
5286	Canola, Polish, Sample							
5290	Caraway Seed		X	X				
5292	Caraway Seed, Organic							
5294	Caraway Seed, Pedigreed Seed							
5300	Chickpeas, Desi, No. 1		X	X				
5302	Chickpeas, Desi, No. 2		X	X				
5303	Chickpeas, Desi, No. 3							
5304	Chickpeas, Desi, Organic							
5306	Chickpeas, Desi, Pedigreed Seed							
5310	Chickpeas, Large Kabuli (Average), No. 1		X	X				
5312	Chickpeas, Large Kabuli (Average), No. 2		X	X				
5314	Chickpeas, Large Kabuli (Average), No. 3							
5316	Chickpeas, Large Kabuli, Organic							
5318	Chickpeas, Large Kabuli, Pedigreed Seed							
5322	Chickpeas, Small Kabuli, No. 1		X	X				
5324	Chickpeas, Small Kabuli, No. 2		X	X				
5325	Chickpeas, Small Kabuli, No. 3							
5326	Chickpeas, Small Kabuli, Organic							
5328	Chickpeas, Small Kabuli, Pedigreed Seed							
5330	Chickpeas, Feed							
5340	Corn, Grain			X		X	X	
5342	Corn, Grain, Organic							
5344	Corn, Grain, Pedigreed Seed							
5350	Fababeans, No. 1		X	X				
5352	Fababeans, No. 2		X	X				
5354	Fababeans, No. 3		X	X				
5356	Fababeans, Organic							

Grains and Oilseeds

Code	Description	BC	SK	MB	NL	NB	NS	YT
5358	Fababeans, Pedigreed Seed							
5360	Fababeans, Feed		X	X				
5368	Beans, Black							
5369	Beans, Black, Organic							
5370	Beans, Black, No. 1		X	X				
5372	Beans, Black, No. 2		X	X				
5374	Beans, Black, No. 3		X	X				
5375	Beans, Black, Pedigreed Seed							
5376	Beans, Brown, No. 1							
5378	Beans, Brown, No. 2							
5380	Beans, Brown, No. 3							
5382	Beans, Brown, Organic							
5384	Beans, Brown, Pedigreed Seed							
5386	Beans, Cranberry, No. 1			X				
5388	Beans, Cranberry, No. 2			X				
5390	Beans, Cranberry, No. 3			X				
5392	Beans, Cranberry, Organic							
5394	Beans, Cranberry, Pedigreed Seed							
5396	Beans, Great Northern, No. 1		X	X				
5398	Beans, Great Northern, No. 2		X	X				
5400	Beans, Great Northern, No. 3		X	X				
5402	Beans, Great Northern, Organic							
5404	Beans, Great Northern, Pedigreed Seed							
5405	Beans, Dry, Red Kidney							
5406	Beans, Kidney, Dark Red, No. 1			X				
5408	Beans, Kidney, Dark Red, No. 2			X				
5410	Beans, Kidney, Dark Red, No. 3			X				
5412	Beans, Kidney, Dark Red, Organic							
5414	Beans, Kidney, Dark Red, Pedigreed Seed							
5416	Beans, Kidney, Light Red, No. 1			X				
5418	Beans, Kidney, Light Red, No. 2			X				
5420	Beans, Kidney, Light Red, No. 3			X				
5422	Beans, Kidney, Light Red, Organic							
5424	Beans, Kidney, Light Red, Pedigreed Seed							
5426	Beans, Pink, No. 1		X	X				
5428	Beans, Pink, No. 2		X	X				
5430	Beans, Pink, No. 3		X	X				
5432	Beans, Pink, Organic							
5434	Beans, Pink, Pedigreed Seed							
5436	Beans, Pinto, No, 1		X	X				
5438	Beans, Pinto, No. 2		X	X				
5440	Beans, Pinto, No. 3		X	X				

Grains and Oilseeds

Code	Description	BC	SK	MB	NL	NB	NS	YT
5442	Beans, Pinto, Organic							
5444	Beans, Pinto, Pedigreed Seed							
5446	Beans, Feed							
5448	Beans, Small Red, No. 1		X	X				
5450	Beans, Small Red, No. 2		X	X				
5452	Beans, Small Red, No. 3		X	X				
5454	Beans, Small Red, Organic							
5456	Beans, Small Red, Pedigreed Seed							
5457	Beans, White Pea (Navy)							
5458	Beans, White Pea (Navy), No. 1		X	X				
5460	Beans, White Pea (Navy), No. 2		X	X				
5462	Beans, White Pea (Navy), No. 3		X	X				
5464	Beans, White Peas (Navy), Organic							
5466	Beans, White Peas (Navy), Pedigreed Seed							
5468	Beans, Dry, Yellow Eye							
5500	Peas, Dry, Feed	X	X	X				
5502	Peas, Dry, Feed, Organic							
5504	Peas, Dry, Food, Green, No. 1		X	X				
5506	Peas, Dry, Food, Green, No. 2		X	X				
5508	Peas, Dry, Food, Green, Organic							
5510	Peas, Dry, Food, Yellow, No. 1		X	X				
5512	Peas, Dry, Food, Yellow, No. 2		X	X				
5514	Peas, Dry, Food, Yellow, Organic							
5516	Peas, Dry, Maple							
5518	Peas, Dry, Marrowfat							
5520	Peas, Dry, Pedigreed Seed							
5540	Camelina							
5542	Camelina, Organic							
5544	Camelina, Pedigreed Seed							
5550	Flax	X	X	X				
5552	Flax, Organic							
5554	Flax, Pedigreed Seed							
5556	Flax, Sample							
5750	Hemp, Fiber							
5752	Hemp, Grain							
5754	Hemp, Pedigreed Seed							
5762	Lentils, Dark Green Speckled, No. 1		X	X				
5764	Lentils, Dark Green Speckled, No. 2		X	X				
5760	Lentils, Dark Green Speckled, Extra No. 3		X	X				
5766	Lentils, Dark Green Speckled, No. 3		X	X				
5768	Lentils, Dark Green Speckled, Organic							
5770	Lentils, Dark Green Speckled, Pedigreed							

Grains and Oilseeds

Code	Description	BC	SK	MB	NL	NB	NS	YT
5774	Lentils, Large Green, No. 1		X	X				
5776	Lentils, Large Green, No. 2		X	X				
5772	Lentils, Large Green, Extra No. 3		X	X				
5778	Lentils, Large Green, No. 3		X	X				
5780	Lentils, Large Green, Organic							
5782	Lentils, Large Green, Pedigreed Seed							
5784	Lentils, Medium Green, Extra No. 3		X	X				
5786	Lentils, Medium Green, No. 1		X	X				
5788	Lentils, Medium Green, No. 2		X	X				
5790	Lentils, Medium Green, No. 3		X	X				
5792	Lentils, Medium Green, Organic							
5794	Lentils, Medium Green, Pedigreed Seed							
5798	Lentils, Red, No. 1		X	X				
5800	Lentils, Red, No. 2		X	X				
5796	Lentils, Red, Extra No. 3		X	X				
5802	Lentils, Red, No. 3		X	X				
5804	Lentils, Red, Organic							
5806	Lentils, Red, Pedigreed Seed							
5810	Lentils, Small Green, No. 1		X	X				
5812	Lentils, Small Green, No. 2		X	X				
5808	Lentils, Small Green, Extra No. 3		X	X				
5814	Lentils, Small Green, No. 3		X	X				
5816	Lentils, Small Green, Organic							
5818	Lentils, Small Green, Pedigreed Seed							
5820	Lentils, Feed							
5821	Lentils, Organic, Pedigreed Seed							
5822	Lentils, Black, Organic							
5830	Linola							
5832	Linola, Organic							
5834	Linola, Pedigreed Seed							
5836	Linola, Sample							
5840	Mixed Grain							
5841	Mixed Grain, Organic							
5850	Mustard, Brown, No. 1		X	X				
5852	Mustard, Brown, No. 2		X	X				
5854	Mustard, Brown, No. 3		X	X				
5856	Mustard, Brown, No. 4		X	X				
5858	Mustard, Brown, Organic							
5860	Mustard, Brown, Pedigreed Seed							
5862	Mustard, Oriental, No. 1		X	X				
5864	Mustard, Oriental, No. 2		X	X				
5866	Mustard, Oriental, No. 3		X	X				

Grains and Oilseeds

Code	Description	BC	SK	MB	NL	NB	NS	YT
5868	Mustard, Oriental, No. 4		X	X				
5870	Mustard, Oriental, Organic							
5872	Mustard, Oriental, Pedigreed Seed							
5874	Mustard, Sample							
5876	Mustard, Yellow, No. 1		X	X				
5878	Mustard, Yellow, No. 2		X	X				
5880	Mustard, Yellow, No. 3		X	X				
5882	Mustard, Yellow, No. 4		X	X				
5884	Mustard, Yellow, Organic							
5886	Mustard, Yellow, Pedigreed Seed							
5900	Oats	X	X	X		X	X	
5902	Oats, Organic							
5904	Oats, Pedigreed Seed							
5906	Oats, Sample							
5907	Screenings, All Crops							
5910	Rye, Fall		X	X				
5912	Rye, Fall, Organic							
5914	Rye, Fall, Pedigreed Seed							
5916	Rye, Spring		X	X				
5918	Rye, Spring, Organic							
5920	Rye, Spring, Pedigreed Seed							
5930	Safflower, No. 1		X	X				
5932	Safflower, Organic							
5934	Safflower, Pedigreed Seed							
5936	Safflower, Sample							
5940	Soybeans			X				
5942	Soybeans, Organic							
5944	Soybeans, Pedigreed Seed							
5946	Soybeans, Sample							
5950	Sunflower, Confectionary, Birdseed							
5952	Sunflower, Confectionary, No. 1		X	X				
5954	Sunflower, Confectionary, No. 2		X	X				
5956	Sunflower, Feed							
5958	Sunflower, Pedigreed Seed							
5960	Sunflowers, Oilseed, No. 1		X	X				
5962	Sunflowers, Oilseed, No. 2		X	X				
5964	Sunflower, Organic							
5970	Sunola							
5972	Sunola, Organic							
5974	Sunola, Pedigreed Seed							
5980	Triticale							
5982	Triticale, Organic							

Grains and Oilseeds

Code	Description	BC	SK	MB	NL	NB	NS	YT
5984	Triticale, Pedigreed Seed							
6000	Wheat					X	X	
6001	Wheat, Feed (>=58 lb/bu.)		X	X				
6002	Wheat, Feed (52 lb/bu. to 57 lb/bu.)		X	X				
6005	Wheat CWB, CPS Red, No. 1	X	X	X				
6010	Wheat CWB, CPS Red No. 2	X	X	X				
6015	Wheat CWB, CPS White, No. 1	X	X	X				
6020	Wheat CWB, CPS White, No. 2	X	X	X				
6025	Wheat CWB, CW Feed	X	X	X				
6030	Wheat, CWB, CW, Mixed Grain	X	X	X				
6035	Wheat, CWB, CW Sample acct Fusarium	X	X	X				
6040	Wheat, CWB, CW Sample acct Light Weight	X	X	X				
6045	Wheat CWB, CWAD, No. 1	X	X	X				
6050	Wheat CWB, CWAD, No. 1 (11.0)	X	X	X				
6060	Wheat CWB, CWAD, No. 1 (12.0)	X	X	X				
6070	Wheat CWB, CWAD, No. 1 (13.0)	X	X	X				
6080	Wheat CWB, CWAD, No. 1 (14.0)	X	X	X				
6090	Wheat CWB, CWAD, No. 1 (15.0)	X	X	X				
6100	Wheat CWB, CWAD, No. 2	X	X	X				
6105	Wheat CWB, CWAD, No. 2 (11.0)	X	X	X				
6115	Wheat CWB, CWAD, No. 2 (12.0)	X	X	X				
6125	Wheat CWB, CWAD, No. 2 (13.0)	X	X	X				
6135	Wheat CWB, CWAD, No. 2 (14.0)	X	X	X				
6145	Wheat CWB, CWAD, No. 2 (15.0)	X	X	X				
6155	Wheat CWB, CWAD, No. 3	X	X	X				
6160	Wheat CWB, CWAD, No. 3 (13.0)	X	X	X				
6165	Wheat CWB, CWAD, No. 4	X	X	X				
6170	Wheat CWB, CWAD, No. 5	X	X	X				
6315	Wheat CWB, CWES, No. 1	X	X	X				
6320	Wheat CWB, CWES, No. 1 (12.5)	X	X	X				
6325	Wheat CWB, CWES, No. 2	X	X	X				
6330	Wheat CWB, CWES, No. 2 (12.5)	X	X	X				
6335	Wheat CWB, CWRS, No. 1	X	X	X				
6340	Wheat CWB, CWRS, No. 1 (11.0)	X	X	X				
6350	Wheat CWB, CWRS, No. 1 (12.0)	X	X	X				
6360	Wheat CWB, CWRS, No. 1 (13.0)	X	X	X				
6370	Wheat CWB, CWRS, No. 1 (14.0)	X	X	X				
6380	Wheat CWB, CWRS, No. 1 (15.0)	X	X	X				
6390	Wheat CWB, CWRS, No. 2	X	X	X				
6395	Wheat CWB, CWRS, No. 2 (11.0)	X	X	X				
6405	Wheat CWB, CWRS, No. 2 (12.0)	X	X	X				
6415	Wheat CWB, CWRS, No. 2 (13.0)	X	X	X				

Grains and Oilseeds

Code	Description	BC	SK	MB	NL	NB	NS	YT
6425	Wheat CWB, CWRS, No. 2 (14.0)	X	X	X				
6435	Wheat CWB, CWRS, No. 2 (15.0)	X	X	X				
6445	Wheat CWB, CWRS, No. 3	X	X	X				
6448	Wheat CWB, CWRS, No. 3 (12.0)	X	X	X				
6450	Wheat CWB, CWRS, No. 3 (13.0)	X	X	X				
6460	Wheat CWB, CWRS, No 3 (14.0)	X	X	X				
6470	Wheat CWB, CWRS, No. 4	X	X	X				
6475	Wheat CWB, CWRW, No. 1	X	X	X				
6480	Wheat CWB, CWRW, No. 1 (11.5)	X	X	X				
6485	Wheat CWB, CWRW, No. 2	X	X	X				
6490	Wheat CWB, CWRW, No. 2 (11.5)	X	X	X				
6495	Wheat, CWRW, Organic							
6500	Wheat, CWRW, Pedigreed Seed							
6510	Wheat CWB, CWRWS, No. 1 (12.0)	X	X	X				
6520	Wheat CWB, CWRWS, No. 1 (13.0)	X	X	X				
6530	Wheat CWB, CWRWS, No. 1 (14.0)	X	X	X				
6540	Wheat CWB, CWRWS, No. 2 (12.0)	X	X	X				
6550	Wheat CWB, CWRWS, No. 2 (13.0)	X	X	X				
6560	Wheat CWB, CWRWS, No. 2 (14.0)	X	X	X				
6565	Wheat CWB, CWSWS, No. 1	X	X	X				
6570	Wheat CWB, CWSWS, No. 2	X	X	X				
6575	Wheat CWB, CWSWS, No. 3	X	X	X				
6580	Wheat CWB, CWSWS, Sel. No. 1	X	X	X				
6585	Wheat CWB, CWSWS, Sel. No. 2	X	X	X				
6590	Wheat CWB, CWXHW, No. 1	X	X	X				
6595	Wheat CWB, CWXHW, No. 1 (11.0)	X	X	X				
6605	Wheat CWB, CWXHW, No. 1 (12.0)	X	X	X				
6615	Wheat CWB, CWXHW, No. 1 (13.0)	X	X	X				
6625	Wheat CWB, CWXHW, No. 1 (14.0)	X	X	X				
6635	Wheat CWB, CWXHW, No. 1 (15.0)	X	X	X				
6645	Wheat CWB, CWXHW, No. 2	X	X	X				
6650	Wheat CWB, CWXHW, No. 2 (11.0)	X	X	X				
6660	Wheat CWB, CWXHW, No. 2 (12.0)	X	X	X				
6670	Wheat CWB, CWXHW, No. 2 (13.0)	X	X	X				
6680	Wheat CWB, CWXHW, No. 2 (14.0)	X	X	X				
6690	Wheat CWB, CWXHW, No. 2 (15.0)	X	X	X				
6700	Wheat CWB, CWXHW, No. 3	X	X	X				
6703	Wheat CWB, CWXHW, No. 3 (12.0)	X	X	X				
6705	Wheat CWB, CWXHW, No. 3 (13.0)	X	X	X				
6715	Wheat CWB, CWXHW, No. 3 (14.0)	X	X	X				
6723	Wheat CWB, CWXHW, No. 4	X	X	X				
6725	Wheat, Non-CWB, Feed	X						

Grains and Oilseeds

Code	Description	BC	SK	MB	NL	NB	NS	YT
6726	Wheat, Feed, Organic							
6730	Wheat, CPS Red, Organic							
6735	Wheat, CPS Red, Pedigreed Seed							
6740	Wheat, CPS White, Organic							
6745	Wheat, CPS White, Pedigreed Seed							
6750	Wheat, CWAD, Organic							
6755	Wheat, CWAD, Pedigreed Seed							
6770	Wheat, CWES, Organic							
6775	Wheat, CWES, Pedigreed Seed							
6780	Wheat, CWRS, Organic							
6785	Wheat, CWRS, Pedigreed Seed							
6790	Wheat, CWRWS, Organic							
6795	Wheat, CWRWS, Pedigreed Seed							
6800	Wheat, CWSWS, Organic							
6805	Wheat, CWSWS, Pedigreed Seed							
6810	Wheat, CWXHW, Organic							
6815	Wheat, CWXHW, Pedigreed Seed							
6820	Wheat, Organic							
6825	Wheat, Pedigreed Seed							

Inedible Horticulture

Code	Description	BC	SK	MB	NL	NB	NS	YT
5001	Blackberry Plants							
5005	Blueberry Plants							
5011	Currants, Bushes							
6942	Sod, Mineral Based							
6944	Sod, Peat Moss-Based							
6949	Flowers, Fresh Cut, Greenhouse							
6950	Bedding Plants, Flowers							
6951	Flowers, Fresh Cut							
6952	Bedding Plants, Vegetables							
6954	Trees, Cultivated Christmas							
6956	Strawberry, Plants							
6957	Raspberry Plants (Canes)							
7073	Rhubarb Plants							
7101	Plants, Potted							
7102	Perennials, Plugs/Liners							
7104	Perennials, 4 inch							
7106	Perennials, 1 gallon, Indoor							
7108	Perennials, 2 gallon, Indoor							
7110	Perennials, 1 gallon, Field/Container							
7112	Perennials, 2 gallon, Field/Container							

Inedible Horticulture

Code	Description	BC	SK	MB	NL	NB	NS	YT
7114	Trees and Shrubs, Plugs/Liners							
7115	Trees and Shrubs, high value ball and burlap, field stock							
7116	Trees and Shrubs, 4 inch							
7117	Trees and Shrubs, Ball and Burlap, Field							
7118	Trees and Shrubs, 1 gallon, Indoor							
7120	Trees and Shrubs, 2 gallon, Indoor							
7122	Trees and Shrubs, 5 gallon, Indoor							
7124	Trees and Shrubs, 1 gallon, Field/Container							
7126	Trees and Shrubs, 2 gallon, Field/Container							
7128	Trees and Shrubs, 5 gallon, Field/Container							
7129	Trees and Shrubs, Caliper, Field Stock							
7130	Perennials, Potted, Indoor							
7132	Perennials, Potted, Outdoor, Nursery							
7134	Perennials, Rootstock, Field Grown							

Bees and Bee by Products

Code	Description	BC	SK	MB	NL	NB	NS	YT
7600	Beeswax							
7603	Bees, Pollen							
7604	Honey							
7606	Honey Bees							
7608	Honey Bees, Nuclear Colony							
7610	Honey Bees, Package							
7616	Leaf Cutter Bees							

Bison

Code	Description	BC	SK	MB	NL	NB	NS	YT
7902	Bison, Breeding, Bulls							
7904	Bison, Breeding, Cows							
7908	Bison, Calves, Bull							
7910	Bison, Calves, Heifer							
7912	Bison, Cull, Bulls							
7914	Bison, Cull, Cows							
7920	Bison, Feeder Under 700 lb, Heifers							
7916	Bison, Feeder Over 700 lb, Heifers							
7922	Bison, Feeder Under 700 lb, Steers							
7918	Bison, Feeder Over 700 lb, Steers							
7924	Bison, Two Year Old, Bulls							
7926	Bison, Two Year Old, Heifers							
7928	Bison, Yearling, Bulls							
7930	Bison, Yearling, Heifers							

Cattle

Code	Description	BC	SK	MB	NL	NB	NS	YT
8000	Beef, Breeding, Bulls							
8002	Beef, Breeding, Cows	X	X	X	X	X	X	
8010	Beef, Cull, Bulls							
8012	Beef, Cull, Cows							
8007	Beef, Calves, Birth – 300 lb	X	X	X	X	X	X	
8032	Beef, Heifer, Feeder, 301-400 lb	X	X	X	X	X	X	
8036	Beef, Heifer, Feeder, 401-500 lb	X	X	X	X	X	X	
8040	Beef, Heifer, Feeder, 501-600 lb	X	X	X	X	X	X	
8044	Beef, Heifer, Feeder, 601-700 lb	X	X	X	X	X	X	
8048	Beef, Heifer, Feeder, 701-800 lb	X	X	X	X	X	X	
8052	Beef, Heifer, Feeder, 801-900 lb	X	X	X	X	X	X	
8056	Beef, Heifer, Feeder, 901-1000 lb	X	X	X	X	X	X	
8014	Beef, Heifer, Feeder, 1001-1100 lb	X	X	X	X	X	X	
8018	Beef, Heifer, Feeder, 1101-1200 lb	X	X	X	X	X	X	
8022	Beef, Heifer, Feeder, 1201-1300 lb	X	X	X	X	X	X	
8028	Beef, Heifer, Feeder, 1301 + lb	X	X	X	X	X	X	
8034	Beef, Steer, Feeder, 301-400 lb	X	X	X	X	X	X	
8038	Beef, Steer, Feeder, 401-500 lb	X	X	X	X	X	X	
8042	Beef, Steer, Feeder, 501-600 lb	X	X	X	X	X	X	
8046	Beef, Steer, Feeder, 601-700 lb	X	X	X	X	X	X	
8050	Beef, Steer, Feeder, 701-800 lb	X	X	X	X	X	X	
8054	Beef, Steer, Feeder, 801-900 lb	X	X	X	X	X	X	
8058	Beef, Steer, Feeder, 901-1000 lb	X	X	X	X	X	X	
8016	Beef, Steer, Feeder, 1001-1100 lb	X	X	X	X	X	X	
8020	Beef, Steer, Feeder, 1101-1200 lb	X	X	X	X	X	X	
8024	Beef, Steer, Feeder, 1201-1300 lb	X	X	X	X	X	X	
8026	Beef, Steer, Feeder, 1301-1400 lb	X	X	X	X	X	X	
8030	Beef, Steer, Feeder, 1401 + lb	X	X	X	X	X	X	
8060	Beef, Feeder, Cows							
8062	Beef, Replacement Heifers	X	X	X	X	X	X	
8063	Cattle, Semen							
8070	Purebred Beef, Breeding, Bulls							
8071	Purebred Beef, Embryo							
8072	Purebred Beef, Breeding, Cows							
8077	Purebred Beef, Calves, Birth – 300 lb							
8098	Purebred Beef, 301-400 lb, Heifers							
8102	Purebred Beef, 401-500 lb, Heifers							
8106	Purebred Beef, 501-600 lb, Heifers							
8110	Purebred Beef, 601-700 lb, Heifers							
8114	Purebred Beef, 701-800 lb, Heifers							
8118	Purebred Beef, 801-900 lb, Heifers							
8122	Purebred Beef, 901-1000 lb, Heifers							

Cattle

Code	Description	BC	SK	MB	NL	NB	NS	YT
8080	Purebred Beef, 1001-1100 lb, Heifers							
8084	Purebred Beef, 1101-1200 lb, Heifers							
8088	Purebred Beef, 1201-1300 lb, Heifers							
8094	Purebred Beef, 1301 lb +, Heifers							
8100	Purebred Beef, 301-400 lb, Bulls							
8104	Purebred Beef, 401-500 lb, Bulls							
8108	Purebred Beef, 501-600 lb, Bulls							
8112	Purebred Beef, 601-700 lb, Bulls							
8116	Purebred Beef, 701-800 lb, Bulls							
8120	Purebred Beef, 801-900 lb, Bulls							
8124	Purebred Beef, 901-1000 lb, Bulls							
8082	Purebred Beef, 1001-1100 lb, Bulls							
8086	Purebred Beef, 1101-1200 lb, Bulls							
8090	Purebred Beef, 1201-1300 lb, Bulls							
8092	Purebred Beef, 1301-1400 lb, Bulls							
8096	Purebred Beef, 1401 lbs +, Bulls							
8127	Purebred Beef, Heifers, Bred							
8128	Purebred Beef, Replacement Heifers							

Dairy

Code	Description	BC	SK	MB	NL	NB	NS	YT
8200	Dairy Quota, Butterfat							
8202	Dairy Quota, Milk							
8204	Dairy, Breeding, Bulls							
8206	Dairy, Breeding, Cows							
8214	Dairy, Cull, Bulls							
8216	Dairy, Cull, Cows							
8210	Dairy, Calves, Heifer							
8236	Dairy, Feeder 301-400 lb, Heifers							
8240	Dairy, Feeder 401-500 lb, Heifers							
8244	Dairy, Feeder 501-600 lb, Heifers							
8248	Dairy, Feeder 601-700 lb, Heifers							
8252	Dairy, Feeder 701-800 lb, Heifers							
8256	Dairy, Feeder 801-900 lb, Heifers							
8260	Dairy, Feeder 901-1000 lb, Heifers							
8218	Dairy, Feeder 1001-1100 lb, Heifers							
8222	Dairy, Feeder 1101-1200 lb, Heifers							
8226	Dairy, Feeder 1201-1300 lb, Heifers							
8232	Dairy, Feeder 1301 lb +, Heifers							
8212	Dairy, Calves, Steer							
8238	Dairy, Feeder 301-400 lb, Steers							
8242	Dairy, Feeder 401-500 lb, Steers							

Dairy

Code	Description	BC	SK	MB	NL	NB	NS	YT
8246	Dairy, Feeder 501-600 lb, Steers							
8250	Dairy, Feeder 601-700 lb, Steers							
8254	Dairy, Feeder 701-800 lb, Steers							
8258	Dairy, Feeder 801-900 lb, Steers							
8262	Dairy, Feeder 901-1000 lb, Steers							
8220	Dairy, Feeder 1001-1100 lb, Steers							
8224	Dairy, Feeder 1101-1200 lb, Steers							
8228	Dairy, Feeder 1201-1300 lb, Steers							
8230	Dairy, Feeder 1301-1400 lb, Steers							
8234	Dairy, Feeder 1401 lb +, Steers							
8272	Purebred Dairy, Breeding, Bulls							
8274	Purebred Dairy, Breeding, Cows							
8278	Purebred Dairy, Calves, Heifer							
8300	Purebred Dairy, 301-400 lb, Heifers							
8304	Purebred Dairy, 401-500 lb, Heifers							
8308	Purebred Dairy, 501-600 lb, Heifers							
8312	Purebred Dairy, 601-700 lb, Heifers							
8316	Purebred Dairy, 701-800 lb, Heifers							
8320	Purebred Dairy, 801-900 lb, Heifers							
8324	Purebred Dairy, 901-1000 lb, Heifers							
8282	Purebred Dairy, 1001-1100 lb, Heifers							
8286	Purebred Dairy, 1101-1200 lb, Heifers							
8290	Purebred Dairy, 1201-1300 lb, Heifers							
8296	Purebred Dairy, 1301 lb +, Heifers							
8280	Purebred Dairy, Calves, Bulls							
8302	Purebred Dairy, 301-400 lb, Bulls							
8306	Purebred Dairy, 401-500 lb, Bulls							
8310	Purebred Dairy, 501-600 lb, Bulls							
8314	Purebred Dairy, 601-700 lb, Bulls							
8318	Purebred Dairy, 701-800 lb, Bulls							
8322	Purebred Dairy, 801-900 lb, Bulls							
8326	Purebred Dairy, 901-1000 lb, Bulls							
8284	Purebred Dairy, 1001-1100 lb, Bulls							
8288	Purebred Dairy, 1101-1200 lb, Bulls							
8292	Purebred Dairy, 1201-1300 lb, Bulls							
8294	Purebred Dairy, 1301-1400 lb, Bulls							
8298	Purebred Dairy, 1401 lb +, Bulls							
8327	Purebred Dairy, Heifers, Bred							
8328	Purebred Dairy, Replacement Heifers							

Goats

Code	Description	BC	SK	MB	NL	NB	NS	YT
8902	Goats, Breeding, Billies							
8904	Goats, Breeding, Nannies							
8906	Goats, Cull, Billies							
8908	Goats, Cull, Nannies							
8910	Goats, Feeder, Kids							
8912	Goats, Kids							
8916	Purebred Goats, Breeding, Billies							
8918	Purebred Goats, Breeding, Nannies							
8920	Purebred Goats, Feeder, Kids							
8922	Purebred Goats, Kids							

Horses

Code	Description	BC	SK	MB	NL	NB	NS	YT
8558	Horses, Breeding, Mares							
8560	Horses, Breeding, Studs							
8561	Horses, Semen							
8562	Horses, Colts							
8566	Horses, Cull							
8567	Horses, Mares							
8569	Horses, Geldings							
8570	Horses, Slaughter							
8572	Pregnant Mare Urine Produced (PMU)							
8574	Purebred Horses, Breeding, Mares							
8576	Purebred Horses, Breeding, Studs							
8578	Purebred Horses, Colts							
8582	Purebred Horses, Slaughter							

Other Livestock

Code	Description	BC	SK	MB	NL	NB	NS	YT
7502	Alpaca, Breeding, Hembras							
7504	Alpaca, Breeding, Machos							
7506	Alpaca, Cria, Hembras							
7508	Alpaca, Cria, Machos							
7512	Alpaca, Cull, Hembras							
7514	Alpaca, Cull, Machos							
7516	Alpaca, Fibre							
7552	Llama, Breeding, Females							
7554	Llama, Breeding, Males							
7556	Llama, Cria, Females							
7558	Llama, Cria, Males							
7562	Llama, Cull, Females							
7564	Llama, Cull, Males							

Other Livestock

Code	Description	BC	SK	MB	NL	NB	NS	YT
7566	Llama, Fibre							
8134	Breeding Females, Leased (not owned)							
8402	Deer, Breeding, Bucks							
8404	Deer, Breeding, Does							
8406	Deer, Cull, Bucks							
8408	Deer, Cull, Does							
8410	Deer, Fawn, Bucks							
8412	Deer, Fawn, Does							
8416	Deer, Feeder, Bucks							
8418	Deer, Feeder, Does							
8419	Deer, Semen							
8420	Deer, Yearling, Bucks							
8421	Deer, Hunt, Bucks							
8422	Deer, Yearling, Does							
8423	Red Deer, Breeding, Bulls							
8424	Red Deer, Breeding, Cows							
8425	Red Deer, Bulls, Producing Velvet							
8426	Red Deer, Calves Bull							
8427	Red Deer, Calves Heifer							
8428	Red Deer. Cull, Bulls							
8429	Red Deer, Cull, Cows							
8430	Red Deer, Feeder, Heifers							
8431	Red Deer, Semen							
8432	Red Deer, Velvet							
8433	Red Deer, Yearling, Heifers							
8434	Red Deer, Yearling, Spikers							
8436	Red Deer, Hunt, Bulls							
8452	Elk, Breeding, Bulls							
8453	Elk, Hunt, Bulls							
8454	Elk, Breeding, Cows							
8456	Elk, Bulls Producing Velvet							
8460	Elk, Calves, Bull							
8462	Elk, Calves, Heifer							
8464	Elk, Cull, Bulls							
8466	Elk, Cull, Cows							
8467	Elk, Feeder, Bulls							
8468	Elk, Feeder, Heifers							
8469	Elk, Semen							
8470	Elk, Velvet							
8474	Elk, Yearling, Heifers							
8476	Elk, Yearling, Spikers							
8502	Reindeer, Breeding, Bulls							

Other Livestock

Code	Description	BC	SK	MB	NL	NB	NS	YT
8504	Reindeer, Breeding, Cows							
8508	Reindeer, Calves, Bull							
8510	Reindeer, Calves, Heifers							
8512	Reindeer, Feeder, Bulls							
8514	Reindeer, Feeder, Heifers							
8516	Reindeer, Yearling, Bulls							
8518	Reindeer, Yearling, Heifers							
8550	Donkey, Jackass							
8552	Donkey, Jennys							
8555	Donkey, Geldings							
8556	Mule, Mollys							
8557	Mule, Johns							
8600	Chinchillas for Pelts							
8602	Chinchillas, Breeding, Females							
8604	Chinchillas, Breeding, Males							
8606	Chinchillas, Cull, Females							
8608	Chinchillas, Cull, Males							
8627	Fox for Pelts							
8629	Fox, Breeding, Reynards							
8631	Fox, Breeding, Vixens							
8633	Fox, Cull, Reynards							
8635	Fox, Cull, Vixens							
8637	Fox, Pups							
8652	Mink for Pelts							
8654	Mink, Breeding, Females							
8656	Mink, Breeding, Males							
8658	Mink, Cull, Females							
8660	Mink, Cull, Males							
8662	Mink, Kits							
8677	Rabbits, Breeding, Bucks							
8679	Rabbits, Breeding, Does							
8681	Rabbits, Broilers							
8683	Rabbits, Cull, Bucks							
8685	Rabbits, Cull, Does							
8687	Rabbits, Kits							
8852	Wild Boar, Breeding, Boars							
8854	Wild Boar, Breeding, Sows							
8856	Wild Boar, Finishers							
8858	Wild Boar, Growers							
8862	Wild Boar, Weanlings							

Poultry

Code	Description	BC	SK	MB	NL	NB	NS	YT
7650	Chickens, Broiler (up to 2.3 kg)							
7651	Chickens, Roasters (2.3 kg and over)							
7652	Chickens, Cull, Roosters							
7654	Chickens, Layers, Broiler Eggs for Hatching							
7656	Chickens, Layers, Eggs for Consumption							
7658	Chickens, Pullets							
7660	Chickens, Roosters							
7661	Chickens, Hens							
7662	Chickens, Spent Hens							
7663	Eggs for Hatching							
7664	Eggs for Consumption							
7665	Eggs for Consumption, Organic							
7667	Chickens, Chicks							
7668	Purebred Chickens, Broilers (up to 2.3 kg)							
7669	Purebred Chickens, Roasters (2.3 kg and over)							
7670	Purebred Chickens, Layers, Broiler Eggs for Hatching							
7672	Purebred Chickens, Layers, Eggs for Consumption							
7674	Purebred, Chickens, Pullets							
7676	Purebred, Chickens, Roosters							
7677	Chickens, Broilers, Chicks Hatched							
7678	Chickens, Layers, Chicks Hatched							
7702	Ducks, Broilers							
7704	Ducks, Cull, Drakes							
7706	Ducks, Drakes							
7708	Ducks, Ducklings							
7712	Ducks, Eggs							
7714	Ducks, Hens							
7716	Ducks, Spent Hens							
7752	Geese, Broilers							
7754	Geese, Cull, Female							
7756	Geese, Cull, Ganders							
7758	Geese, Eggs							
7760	Geese, Female							
7762	Geese, Ganders							
7764	Geese, Goslings							
7793	Partridge, Broilers							
7794	Partridge, Cull, Roosters							
7795	Partridge, Pullets							
7796	Partridge, Roosters							
7797	Partridge, Spent Hens							
7798	Partridge, Eggs for Hatching							
7800	Partridge, Hens							

Poultry

Code	Description	BC	SK	MB	NL	NB	NS	YT
7804	Pheasant, Chicks							
7808	Pheasant, Cull, Rooster							
7810	Pheasant, Eggs							
7811	Pheasant, Ring Neck, Broilers							
7812	Pheasant, Hens							
7813	Pheasant, White, Broilers							
7814	Pheasant, Rooster							
7816	Pheasant, Spent Hens							
7818	Pigeon, Squab Roasters							
7819	Pigeon, Cull, Roosters							
7820	Pigeon, Pullets							
7821	Pigeon, Roosters							
7822	Pigeon, Spent Hens							
7823	Pigeon, Eggs for Hatching							
7842	Silkies, Broilers							
7843	Silkies, Cull, Roosters							
7844	Silkies, Pullets							
7845	Silkies, Roosters							
7846	Silkies, Spent Hens							
7847	Silkies, Eggs for Hatching							
7849	Purebred Turkeys, Broilers (up to 5.4 kg)							
7850	Purebred Turkeys, Broiler Hens (5.4 to 9.0 kg)							
7851	Purebred Turkeys, Broiler Toms (9.0 kg and over)							
7852	Purebred Turkeys, Chicks							
7856	Purebred Turkeys, Eggs							
7858	Purebred Turkeys, Hens							
7860	Purebred Turkeys, Toms							
7862	Turkeys, Broilers (up to 5.4 kg)							
7864	Turkeys, Chicks							
7868	Turkeys, BroilerToms (9.0 kg and over)							
7870	Turkeys, Eggs							
7872	Turkeys, Hens							
7874	Turkeys, Broiler Hens (5.4 up to 9.0 kg)							
7876	Turkeys, Toms							
7877	Taiwanese Chickens, Hens							
7879	Taiwanese Chickens, Eggs							
7880	Taiwanese Chickens, Broilers							
7881	Taiwanese Chickens, Cull, Roosters							
7882	Taiwanese Chickens, Pullets							
7883	Taiwanese Chickens, Roosters							
7884	Taiwanese Chickens, Spent Hens							
7885	Taiwanese Chickens, Eggs for Hatching							

Poultry

Code	Description	BC	SK	MB	NL	NB	NS	YT
7887	Taiwanese Chickens, Chicks							
7888	Quail, Broilers							
7889	Quail, Cull, Roosters							
7890	Quail, Pullets							
7891	Quail, Roosters							
7892	Quail, Spent Hens							
7893	Quail, Eggs for Hatching							
7899	Silkies, Hens							
7900	Silkies, Chicks							
7901	Silkies, Eggs							

Ratities

Code	Description	BC	SK	MB	NL	NB	NS	YT
7727	Emu, Boomers							
7729	Emu, Chicks							
7733	Emu, Cull, Boomers							
7735	Emu, Cull, Flyers							
7737	Emu, Eggs							
7739	Emu, Flyers							
7741	Emu, Slaughter							
7777	Ostrich, Chicks							
7781	Ostrich, Cull, Roosters							
7783	Ostrich, Eggs							
7785	Ostrich, Hens							
7787	Ostrich, Roosters							
7789	Ostrich, Slaughter							
7791	Ostrich, Spent Hens							
7827	Rheas, Chicks							
7831	Rheas, Cull, Roosters							
7833	Rheas, Eggs							
7835	Rheas, Hens							
7837	Rheas, Roosters							
7839	Rheas, Slaughter							
7841	Rheas, Spent Hens							

Sheep

Code	Description	BC	SK	MB	NL	NB	NS	YT
8952	Sheep, Breeding, Ewes							
8954	Sheep, Breeding, Rams							
8956	Sheep, Cull, Ewes							
8958	Sheep, Cull, Rams							
8960	Sheep, Feeder, Lambs							
8962	Sheep, Lambs							
8966	Purebred Sheep, Breeding, Ewes							
8968	Purebred Sheep, Breeding, Rams							
8970	Purebred Sheep, Feeder, Lambs							
8972	Purebred Sheep, Lambs							
8976	Wool							

Swine

Code	Description	BC	SK	MB	NL	NB	NS	YT
8752	Hogs, Breeding, Boars							
8754	Hogs, Breeding, Sows	X	X	X		X	X	
8755	Hogs, Gilts							
8756	Hogs, Cull, Boars							
8758	Hogs, Cull, Sows							
8763	Hogs, Feeder, Birth – 18 lb	X	X	X		X	X	
8764	Hogs, Feeder, 19 lb – 36 lb	X	X	X		X	X	
8765	Hogs, Feeder, 37 lb – 65 lb	X	X	X		X	X	
8766	Hogs, Feeder, 66 lb – 100 lb	X	X	X		X	X	
8767	Hogs, Feeder, 101 lb – 140 lb	X	X	X		X	X	
8768	Hogs, Feeder, 141 lb – 180 lb	X	X	X		X	X	
8769	Hogs, Feeder, 181 lb – 220 lb	X	X	X		X	X	
8770	Hogs, Feeder, 221 lb – 240 lb	X	X	X		X	X	
8791	Hogs, Feeder, 241 lb – 260+ lb	X	X	X		X	X	
8771	Hogs, Semen							
8774	Purebred Hogs, Breeding, Boars							
8776	Purebred Hogs, Breeding, Sows							
8789	Purebred Hogs, Gilts							

British Columbia

District Number	District Name
1	East Kootenay
3	Central Kootenay
5	Kootenay Boundary
7	Okanagan-Similkameen
9	Fraser Valley
15	Greater Vancouver
17	Capital
19	Cowichan Valley
21	Nanaimo
23	Alberni-Clayoquot
25	Comox-Strathcona
27	Powell River
29	Sunshine Coast
31	Squamish-Lillooet
33	Thompson-Nicola
35	Central Okanagan
37	North Okanagan
39	Columbia-Shuswap
41	Cariboo
43	Mount Waddington
45	Central Coast
47	Skeena-Queen Charlotte
49	Kitimat-Stikine
51	Bulkley-Nechako
53	Fraser-Fort George
55	Peace River
57	Stikine
59	Northern Rockies

Saskatchewan

Municipality Number	Municipality Name
1	Argyle
2	Mount Pleasant
3	Enniskillen
4	Coalfields
5	Estevan
6	Cambria
7	Souris Valley
8	Lake Alma
9	Surprise Valley
10	Happy Valley
11	Hart Butte
12	Poplar Valley
17	Val Marie
18	Lone Tree
19	Frontier
31	Storthoaks
32	Reciprocity
33	Moose Creek
34	Browning
35	Benson
36	Cymri
37	Lomond
38	Laurier
39	The Gap
40	Bengough
42	Willow Bunch

Saskatchewan

Municipality Number	Municipality Name
43	Old Post
44	Waverley
45	Mankota
46	Glen McPherson
49	White Valley
51	Reno
61	Antler
63	Moose Mountain
64	Brock
65	Tecumseh
66	Griffin
67	Weyburn
68	Brokenshell
69	Norton
70	Key West
71	Excel
72	Lake of the Rivers
73	Stonehenge
74	Wood River
75	Pinto Creek
76	Auvergne
77	Wise Creek
78	Grassy Creek
79	Arlington
91	Maryfield
92	Walpole
93	Wawken
94	Hazelwood
95	Golden West
96	Fillmore
97	Wellington
98	Scott
99	Caledonia
100	Elmsthorpe
101	Terrell
102	Lake Johnston
103	Sutton
104	Gravelbourg
105	Glen Bain
106	Whiska Creek
107	Lac Pelletier
108	Bone Creek
109	Carmichael
110	Piapot
111	Maple Creek
121	Moosomin
122	Martin
123	Silverwood
124	Kingsley
125	Chester
126	Montmartre
127	Francis
128	Lajord
129	Bratt's Lake
130	Redburn
131	Baildon
132	Hillsborough
133	Rodgers
134	Shamrock

Saskatchewan

Municipality Number	Municipality Name
135	Lawtonia
136	Coulee
137	Swift Current
138	Webb
139	Gull Lake
141	Big Stick
142	Enterprise
151	Rocanville
152	Spyhill
153	Willowdale
154	Elcapo
155	Wolseley
156	Indian Head
157	South Qu'appelle
158	Edenwold
159	Sherwood
160	Pense
161	Moose Jaw
162	Caron
163	Wheatlands
164	Chaplin
165	Morse
166	Excelsior
167	Saskatchewan Landing
168	Riverside
169	Pittville
171	Fox Valley
181	Langenburg
183	Fertile Belt
184	Grayson
185	McLeod
186	Abernethy
187	North Qu'appelle
189	Lumsden
190	Dufferin
191	Marquis
193	Eyebrow
194	Enfield
211	Churchbridge
213	Saltcoats
214	Cana
215	Stanley
216	Tullymet
217	Lipton
218	Cupar
219	Longlaketon
220	McKillop
221	Sarnia
222	Craik
223	Huron
224	Maple Bush
225	Canaan
226	Victory
228	Lacadena
229	Miry Creek
230	Clinworth
231	Happyland
232	Deer Forks
241	Calder

Saskatchewan

Municipality Number	Municipality Name
243	Wallace
244	Orkney
245	Garry
246	Ituna Bon Accord
247	Kellross
248	Touchwood
250	Last Mountain Valley
251	Big Arm
252	Arm River
253	Willner
254	Loreburn
255	Coteau
256	King George
257	Monet
259	Snipe Lake
260	Newcombe
261	Chesterfield
271	Cote
273	Sliding Hills
274	Good Lake
275	Insinger
276	Foam Lake
277	Emerald
279	Mount Hope
280	Wreford
281	Wood Creek
282	McCraney
283	Rosedale
284	Rudy
285	Fertile Valley
286	Milden
287	St. Andrews
288	Pleasant Valley
290	Kindersley
292	Milton
301	St. Philips
303	Keys
304	Buchanan
305	Invermay
307	Elfros
308	Big Quill
309	Prairie Rose
310	Usborne
312	Morris
313	Lost River
314	Dundurn
315	Montrose
316	Harris
317	Marriott
318	Mountain View
319	Winslow
320	Oakdale
321	Prairiedale
322	Antelope Park
331	Livingston
333	Clayton
334	Preeceville
335	Hazel Dell
336	Sasman

Saskatchewan

Municipality Number	Municipality Name
337	Lakeview
338	Lakeside
339	Leroy
340	Wolverine
341	Viscount
342	Colonsay
343	Blucher
344	Corman Park
345	Vanscoy
346	Perdue
347	Biggar
349	Grandview
350	Mariposa
351	Progress
352	Heart's Hill
366	Kelvington
367	Ponass Lake
368	Spalding
369	St. Peter
370	Humboldt
371	Bayne
372	Grant
373	Aberdeen
376	Eagle Creek
377	Glenside
378	Rosemount
379	Reford
380	Tramping Lake
381	Grass Lake
382	Eye Hill
394	Hudson Bay
395	Porcupine
397	Barrier Valley
398	Pleasantdale
399	Lake Lenore
400	Three Lakes
401	Hoodoo
402	Fish Creek
403	Rosthern
404	Laird
405	Great Bend
406	Mayfield
409	Buffalo
410	Round Valley
411	Senlac
426	Bjorkdale
427	Tisdale
428	Star City
429	Flett's Springs
430	Invergordon
431	St. Louis
434	Blaine Lake
435	Redberry
436	Douglas
437	North Battleford
438	Battle River
439	Cut Knife
440	Hillsdale
442	Manitou Lake

Saskatchewan

Municipality Number	Municipality Name
456	Arborfield
457	Connaught
458	Willow Creek
459	Kinistino
460	Birch Hills
461	Prince Albert
463	Duck Lake
464	Leask
466	Meeting Lake
467	Round Hill
468	Meota
469	Turtle River
470	Paynton
471	Eldon
472	Wilton
486	Moose Range
487	Nipawin
488	Torch River
490	Garden River
491	Buckland
493	Shellbrook
494	Canwood
496	Spiritwood
497	Medstead
498	Parkdale
499	Mervin
501	Frenchman Butte
502	Britannia
520	Paddockwood
521	Lakeland
555	Big River
561	Loon Lake
588	Meadow Lake
622	Beaver River

Manitoba

Municipality Number	Municipality Name
100	Albert
101	Archie
102	Argyle
103	Arthur
105	Bifrost
106	Birtle
107	Blanshard
109	Brenda
110	Brokenhead
111	Cameron
112	Cartier
114	Clanwilliam
115	Coldwell
116	Cornwallis
117	Daly
118	Dauphin
119	De Salaberry
120	Dufferin
121	East St. Paul
122	Edward

Manitoba

Municipality Number	Municipality Name
123	Ellice
124	Elton
125	Eriksdale
126	Ethelbert
127	Franklin
128	Gilbert Plains
129	Gimli
130	Glenella
131	Glenwood
132	Grandview
133	Grey
134	Hamiota
135	Hanover
136	Harrison
137	Hillsburg
138	La Broquerie
139	Lac Du Bonnet
140	Lakeview
141	Langford
142	Lansdowne
143	Lawrence
144	Lorne
145	Louise
146	Macdonald
147	Mccreary
148	Miniota
149	Minitonas
150	Minto
151	Montcalm
152	Morris
153	Morton
154	Mossey River
155	North Cypress
156	North Norfolk
157	Oakland
158	Ochre River
159	Odanah
161	Pembina
162	Pipestone
163	Portage La Prairie
164	Rhineland
165	Ritchot
166	Riverside
167	Roblin
168	Rockwood
169	Roland
170	Rosedale
171	Rossburn
172	Rosser
173	Russel
174	St. Andrews
175	Ste. Anne
176	St. Clements
177	St. Francois Xavier
178	St. Laurent
179	Ste. Rose
180	Saskatchewan
181	Shellmouth-Boulton
182	Shell River

Manitoba

Municipality Number	Municipality Name
183	Shoal Lake
184	Sifton
185	Siglunes
186	Silver Creek
187	South Cypress
188	South Norfolk
189	Springfield
190	Stanley
191	Strathclair
192	Strathcona
193	Swan River
194	Tache
195	Thompson
196	Turtle Mountain
197	Victoria
198	Victoria Beach
199	Wallace
200	Westbourne
201	West St. Paul
202	Whitehead
203	Whitemouth
204	Whitewater
205	Winchester
206	Woodlands
207	Woodworth
208	Headingly
590	Winnipeg, City
600	Alexander
601	Alonsa
602	Armstrong
604	Kelsey
605	Fisher
606	Grahamdale
607	Park North
609	Park South
610	Piney
611	Reynolds
612	Stuartburn
617	Mountain South
618	Mountain North
999	Northern Region

Yukon

District Number	District Name
1	Dawson-Mayo
2	Kluane
3	Pelly-Faro-Carmacks
4	Watson Lake
5	Whitehorse

New Brunswick

County Number	County Name
1	Saint John County
2	Charlotte County
3	Sunburry County
4	Queens County
5	Kings County
6	Albert County
7	Westmorland County
8	Kent County
9	Northumberland County
10	York County
11	Carleton County
12	Victoria County
13	Madawaska County
14	Restigouche County
15	Gloucester County

Nova Scotia

County Number	County Name
1	Shelburne County
2	Yarmouth County
3	Digby County
4	Queens County
5	Annapolis County
6	Lunenberg County
7	Kings County
8	Hants County
9	Halifax County
10	Colchester County
11	Cumberland County
12	Pictou County
13	Guysbourough County
14	Antigonish County
15	Inverness County
16	Richmond County
17	Cape Breton County
18	Victoria County

Productive Capacity List

Code	Description	Units
100	Alpaca	Number of females that have birthed
101	Bison	Number of females that have birthed
102	Feeder Bison (Under 700 lbs)	Number of animals fed
103	Finished Bison (Over 700 lbs)	Number of animals fed
104	Cattle	Number of females that have birthed
105	Feeder Cattle (under 900 lbs)	Number of animals fed
106	Feeder Cattle (over 900 lbs)	Number of animals fed
108	Chicken, Layers, Broiler Eggs for Hatching	Number of producing hens
109	Chicken, Layers, Eggs for Consumption	Number of producing hens
111	Finished Dairy Cattle (over 900 lbs)	Number of animals fed
112	Feeder Dairy Cattle (under 900 lbs)	Number of animals fed
113	Dairy Quota, Butterfat	Number of kg of butterfat/day
114	Dairy Quota, Milk	Number of kg of milk/day
115	Deer	Number of females that have birthed
116	Ducks, Broiler	Number sold
117	Elk	Number of females that have birthed
118	Elk, Bulls Producing Velvet	Number of bulls producing
119	Emu	Number of females that have birthed
121	Geese, Broiler	Number sold
122	Goats	Number of females that have birthed
123	Hogs, Farrow to Finish	Number of females that have birthed
124	Hogs, Feeders	Number of animals fed
125	Hogs, Nursery	Number of animals fed
126	Honey Bees, Producing (Hives)	Number of hives producing
127	Horses	Number of females that have birthed
128	Pregnant Mare Urine (PMU) produced	Number of grams contracted
129	Leaf Cutter Bees, Producing (Gallons)	Number of gallons of bees pollinating
130	Llama	Number of females that have birthed
132	Ostrich	Number of females that have birthed
136	Reindeer	Number of females that have birthed
137	Rheas	Number of females that have birthed
138	Sheep	Number of females that have birthed
140	Wild Boar	Number of females that have birthed
141	Custom Fed Cattle	Number of animal feed days
142	Custom Fed Hogs	Number of animal feed days
143	Chicken, Broilers	Number of kg produced
144	Turkey, Broilers	Number of kg produced
145	Hogs, Farrowing	Number of females that have birthed
149	Semen, Hogs	Number of straws sold
150	Semen, Elks	Number of straws sold
151	Semen, Cattle	Number of straws sold

Productive Capacity List

Code	Description	Units
152	Semen, Deer	Number of straws sold
153	Turkey, Breeder, Hatching Eggs	Number of producing hens
154	Silkies, Broilers	Number sold
155	Silkies, Breeder, Hatching Eggs	Number of producing hens
156	Chicken, Taiwanese, Broilers	Number sold
157	Chicken, Taiwanese, Breeder, Hatching Eggs	Number of producing hens
158	Blue Leg, Broilers	Number sold
159	Blue Leg, Breeder Hatching Eggs	Number of producing hens
160	Partridge, Broilers	Number sold
161	Partridge, Breeder Hatching Eggs	Number of producing hens
162	Pheasant, Ring Neck, Broilers	Number sold
163	Pheasant, Ring Neck, Breeder Hatching Eggs	Number of producing hens
164	Pheasant, White, Broilers	Number sold
165	Pheasant, White, Breeder, Hatching Eggs	Number of producing hens
166	Quail, Broilers	Number sold
167	Quail, Breeder Hatching Eggs	Number of producing hens
168	Ducks, Breeder Hatching Eggs	Number of producing hens
169	Geese, Breeder Hatching Eggs	Number of producing hens
170	Squab, Breeding Set	Number of breeding sets
171	Cattle, Bred Heifers	Number sold
172	Sheep, Feeders	Number of animals fed
173	Elk, Feeders	Number of animals fed
175	Deer, Feeders	Number of animals fed
176	Horses, Feeders	Number of animals fed
177	Wild Boar, Finishers	Number of animals fed
178	Donkeys	Number of females that have birthed
180	Hogs, Gilts	Number sold
181	Custom Fed Bison	Number of animal feed days
182	Custom Fed Sheep	Number of animal feed days
183	Goats, Feeders	Number of animals fed
184	Custom Fed, Goats	Number of animal feed days
185	Custom Fed, Chicken, Pullets	Number of animal feed days
186	Red Deer, Bulls Producing Velvet	Number of bulls producing
187	Red Deer	Number of females that have birthed
188	Semen, Red Deer	Number of straws sold
190	Elk, Custom Feeders	Number of animal feed days
191	Goats, Dairy	Number of females in milk producing herd
193	Chinchillas	Number of females that have birthed
194	Fox	Number of females that have birthed
195	Mink	Number of females that have birthed
196	Rabbits	Number of females that have birthed

Expense Code List

Code	Expenses
9661	Containers and twine
9662	Fertilizer and soil supplements
9663	Pesticides and chemical treatments
9665	Insurance premiums (crop or production)
9713	Veterinary fees, medicine, and breeding fees
9714	Minerals and salts
9764	Machinery (gasoline, diesel fuel, oil)
9799	Electricity
9801	Freight and shipping
9802	Heating fuel
9815	Arm's length salaries
9822	Storage/drying
9836	Commissions and levies

Units of Measurement Code List

Code	Description
1	Pounds
2	Tonnes
4	Bushels
5	Kilograms
7	Small Bales
8	Large Bales
10	Litres
16	CWT
64	Other